EIGHTH REPORT

OF THE

COMMISSIONERS appointed by an Act of Parliament, to enquire into the Fees, Gratuities, Perquiſites, and Emoluments, which are or have been lately received in the ſeveral PUBLIC OFFICES therein mentioned.

VICTUALLING OFFICE.

Ordered to be printed 17th June 1793.

REPORT.

To the KING's Moſt Excellent MAJESTY in Council.

THE EIGHTH REPORT of the Commiſſioners appointed by an Act of Parliament, to enquire into the Fees, Gratuities, Perquiſites, and Emoluments, which are or have been lately received in the ſeveral PUBLIC OFFICES therein mentioned; to examine into any Abuſes which may exiſt in the ſame; and to report ſuch Obſervations as ſhall occur to them for the better conducting and managing the Buſineſs tranſacted in the ſaid Offices.

THE Victualling of Your Majeſty's Fleets being the Object next in Importance to their Conſtruction and Superintendance, we proceeded to examine the Commiſſioners of Victualling, with the Officers, Clerks, and other Perſons employed under them; having previouſly received the proper Returns for that Purpoſe.

Appendix,

On this Eſtabliſhment we have examined George Cherry, George Phillips Towry, Alexander Chorley, John Slade, William Lance, and William Boſcawen, Eſquires, Commiſſioners; Montague Burgoyne, Eſquire, William Sayer, John Smith, Joſeph Hughes, Henry Lay, James Arrow, Thomas Armitage, John Watts, Richard Henſhaw, James Jones, Ralph Collier, Robert Sadlier Moody, John Hume, John Howe, John Fiſher, John Hughes, Richard Hatley, and Henry Howitſon; together with Benjamin Collier, John Thomas, Digory Tonkin, Thomas More Slade, Eſquires, and other inferior Officers and Perſons; from whom, and from the Returns, Documents, and Accounts which we have received, we collect the following Information.

	N° 1,
	N° 2, 3, 4, 5.
	N° 6, 7 & 8 to 18.
	N° 19 to 23, 24 a. 27, 28 & 29, 30, & 31.
	N° 32 to 35, 36 to 42, 43 to 50.
	N° 51 to 57—58 to 61—62 to 65—66 & 67.
	N° 68 to 71, 72 & 73—74 & 75—77 to 80.
	N° 81 to 86—88 to 93.
	N° 94 to 112—113 to 131—132 to 140.

In former Times, when the Fleet was upon a ſmall Scale, the Commiſſioners of the Navy, in Addition to other numerous and weighty Concerns, managed alſo thoſe of the Victualling: But in the Year 1683 the latter Department appears to have been ſeparated from the Navy Board; and conſtituted a diſtinct but ſubordinate Eſtabliſhment; One of the Members of that Board being ſtiled Comptroller of the Victualling Accounts.

At that Period the Board of Victualling conſiſted of Four Commiſſioners, who were diſmiſſed in 1689, and Five others appointed in their Place. In 1704 Two Commiſſioners were added to the Number. Inſtructions were given to them for their Conduct at different Times; thoſe dated in January 1700 remain in force at this Day for the Purpoſe of general Regulation; thoſe of 1711 and of 1714 are calculated chiefly for the Eſtabliſhment of Departments under ſeparate Commiſſioners, in the Manner which we ſhall deſcribe hereafter.

Each Commiſſioner, according to theſe Regulations, took the Chair in Rotation, there having been no Precedence fixed, either according to their Appointment or to their Offices, until the 3d of November 1784; when the Lords Commiſſioners of the Admiralty were pleaſed to direct, that the Commiſſioner who ſuperintends the Branch of Accountant for Caſh, ſhall preſide at the Board; and that the other Members ſhall take Precedence from their reſpective Departments in the following Order; viz.

George Cherry, Eſquire - - - -	Accountant for Caſh.
George Phillips Towry, Eſquire - - -	Accountant for Stores.
James Kirke, Eſquire - - - -	Hoy Taker.
Alexander Chorley, Eſquire - - -	Brewhouſe.

John Slade, Eſquire - - - -	Cutting Houſe.
William Lance, Eſquire - - -	Bakehouſe.
William Boſcawen, Eſquire - - -	Cooperage.

The Commiſſioners are appointed by Patent, and receive Inſtructions from the Admiralty for the Superintendance of the Departments committed to their Care, and for the Regulation of their general Conduct as Members of the Board.

The Buſineſs of the Victualling Office is, to provide, either by Contract or otherwiſe, all the Proviſions, and alſo certain Stores required for Your Majeſty's Navy; arranging and diſtributing the Whole to the ſeveral Ports and Places, at Home and Abroad, as the Service may require; to take Care that the different Proviſions and Stores, when ſo iſſued, be properly charged to the Agents, Storekeepers, Purſers, Maſters of Tranſports, or others, to whom they were iſſued; and to compel the reſpective Parties to paſs timely and regular Accounts; alſo to take Care that all Offal ariſing from Articles manufactured be properly diſpoſed of, all old Stores ſold to the beſt Advantage, and the Proceeds duly accounted for; to attend to the various Checks, &c. which have been inſtituted for the Security of the Public; with other numerous and important Objects, which are conſtantly and neceſſarily attached to this Office.

The eſtabliſhed Articles of Victualling uſed in the Navy, are, Biſcuit, Beer, Beef, Pork, Peaſe, Oatmeal, Butter, Cheeſe, and Vinegar; and the Stores are Caſks, Hoops, and Bags: Theſe are generally provided, by contracting with ſuch Perſons as offer the loweſt Terms, either for the Articles in their manufactured State; ſuch as Butter, Cheeſe, Vinegar, and Bags, or for the Materials, ſuch as Wheat, Malt, Hops, Oats, Oxen, Hogs, Staves and Hoops; from which Biſcuit, Beer, Oatmeal, Salt Beef, Salt Pork, and Caſks, are manufactured in the Storehouſes at Deptford, &c. In Time of War, large Quantities of each Species of Proviſions are ſent Abroad, as alſo ſome extra Articles, ſuch as Sour Crout, Eſſence of Malt, Molaſſes, and Pot Barley.—For the Performance of ſuch extenſive and important Services, it has been found neceſſary to conſtitute permanent Eſtabliſhments at Deptford, Chatham, Dover, Portſmouth, Plymouth, and Gibraltar; at each of which Places there are regular and ſubordinate Offices. Agents are alſo appointed occaſionally for the like Purpoſes, upon various Parts of the Coaſts of Great Britain and Ireland, and alſo at Foreign Stations, in the Weſt Indies, America, India, &c.; but notwithſtanding the Appointments juſt mentioned, Recourſe muſt frequently be had to Contracts for the Victualling of Your Majeſty's Ships upon different Stations both at Home and Abroad; and the Commanding Officers of Squadrons upon detached Services find it neceſſary to appoint Agents for ſupplying the Ships with Proviſions and Victualling Stores; ſuch Supplies alſo are often provided by Purſers of ſingle Ships, touching at Ports where there is neither a Contractor nor Agent.

For the Purpoſe of enabling the Board of Victualling to execute the comprehenſive and important Duties which we have already ſtated, Storehouſes, &c. were attached to the Office on Tower Hill, and ſimilar Receptacles alſo provided in other Situations; not only for containing ſuch Proviſions and Stores as had been already manufactured, but alſo for the manufacturing of ſuch Articles as might be found neceſſary, from the Materials purchaſed by the Board. The Advantages reſulting from thoſe Eſtabliſhments have been ſo conſiderable as to render Buildings upon a much larger Scale neceſſary; and accordingly, other Erections have been, and are intended to be, conſtructed at Deptford; of the Utility of which we ſhall ſpeak hereafter. The Stores at Deptford are connected with and make Part of the Victualling Office of London; and the Commiſſioners attend at Deptford from Time to Time, for the Purpoſe of ſuperintending the Buſineſs of their reſpective Departments; a conſiderable Proportion of which muſt be tranſacted at that Place.

As a Prelude to the Analyſis which we ſhall give of the Duties executed in each Office, we beg Leave to obſerve, that the entire Syſtem of Victualling Accounts, with all its numerous and ſubordinate Branches and Connections, as well Foreign as Domeſtic, after paſſing through many previous Checks and Forms, finally centers at London in the Two Departments, of Accountant for Caſh, and the Accountant for Stores, where all Vouchers, Certificates, Bills, Accounts, and Affidavits, undergo further Checks, and are ſubmitted to every Degree of Examination which the Nature of the Caſe will admit: Every Part alſo of the Buſineſs tranſacted in the ſeparate Departments of the other Commiſſioners muſt be brought ultimately to thoſe Offices; conſequently the Accountant for Caſh can, at all Times, furniſh Particulars of Monies received and paid, and of what Sums are due to and from the Crown, under ſeparate and diſtinct Heads; and the Accountant for Stores can furniſh Particulars of all Proviſions and Stores received, iſſued, and which remain; together with the Names of the ſeveral Parties who originally delivered the ſame, according to Contract or otherwiſe; and alſo of thoſe Officers or Perſons who are reſpectively charged or diſcharged for the Proviſions and Stores in Queſtion. And it is from thoſe Materials, furniſhed to the Accountant for Caſh in the Manner now ſtated, with the Aſſiſtance of other Documents in his Poſſeſſion, that he is enabled to form the various Eſtimates for Victualling Your Majeſty's Fleet which from Time to Time he is obliged to prepare.

All Officers and Chief Clerks are appointed by Warrant from the Admiralty, and the inferior Clerks by the Commiſſioner who ſuperintends the reſpective Branch; the Officers in general are

furniſhed

furniſhed with Inſtructions, for the Regulation of their Conduct in the Department to which they belong.

In every Branch of the Victualling, where Money is impreſted to pay Salaries, Wages, or Contingencies, or where Money is received by any Officer whatſoever for the Sale of Proviſions, old Stores, &c. the Accounts are not only confirmed by regular Vouchers and Certificates; but likewiſe by the Oath of the Party; the Purport of which Oath is, that the Money has been duly expended or accounted for agreeably to the Statement of Particulars which he has exhibited.

Security is required from many, although not from all the Officers employed under the Board; every Information upon which Subject will be found in a Schedule, containing the Whole of the Victualling Eſtabliſhment, to which we beg Leave to refer. Appendix, N° 149.

Having thus drawn the general Outline of the Service; we next proceed to ſtate the Duties belonging to each Office according to the preſent Arrangement of the ſeveral Departments.

Under the Superintendance of George Cherry, Eſquire, are comprehended the Department of Accountant for Caſh; that for examining and ſtating of Impreſt Accounts; for keeping a Charge on the Treaſurer; for paying ſhort Allowance Money; and the Offices of Surveyor and of Clerk of the Cheque. N° 1. N° 8—18, 19—23. N° 24—27, 28—29. N° 30—31, 32—35.

The Duty attached to the Office of Accountant for Caſh is, to keep a Daily Regiſter of all Victualling Bills payable by the Treaſurer of the Navy, and which Bills comprehend the whole Expence of the Victualling; namely, Bills in Courſe; Bills of Exchange drawn on the Board; Impreſt and other Bills to be paid in Money; and all Bills for clearing Impreſts. All Vouchers are examined previouſly to their being formed into Bills, and compared with the Certificates, and the Copies or Extracts of Contracts; which laſt are tranſmitted to this Office by the Secretary: If the ſame be found to agree, the Amount is calculated, and a Victualling Bill made out; the Progreſs of which will be deſcribed when we come to explain the Nature of thoſe Duties which belong to the Secretary's Department. When Stores purchaſed by Contract are delivered at the Out Ports, the Bill is made out by the Officers upon the Spot; but is afterwards brought to this Office, where it is compared with the Vouchers, Certificates, and Contract, and examined, and if found correct, the Bill paſſes through the ſame Proceſs as before ſtated. Bills of Exchange, drawn from Aboard, after having been examined in the Impreſt Office, and accepted by the Board, are tranſmitted to this Office for a Second Examination, and are formed into perfect Bills, if the Vouchers are regular; otherwiſe they are returned to the Office for Impreſt Accounts; and are there charged againſt the Drawers. They are then ſent to the Accountant for Stores, for the Articles to be entered as a Charge upon Purſers; and when returned to the Office, marked previouſly by the proper Officers, they are firſt ſigned by the Board, and then delivered to the Parties to whom they belong. Bills are made out to the Agents at the ſeveral Ports, for the Payment Quarterly of Officers and Perſons employed at the Yards; theſe Bills are ſent to the Chief Clerk for examining and ſtating of Impreſt Accounts, to be charged upon the Perſon to whom they are payable; they are then ſent to the Accountant for Stores, to be entered and marked; after which they are returned to this Office, and ſigned by the Board; then tranſmitted to the Chief Clerk for keeping a Charge on the Treaſurer, and aſſigned for Payment. All Bills for Salaries, Contingencies of Office, &c. which are ſtiled Ready Money Bills, undergo a ſimilar Proceſs.

The Quarterly Accounts of Offal, and of the Sale of old Stores and Proviſions, together with a Letter to the Treaſurer of the Navy, for receiving the Amount thereof reſpectively, are alſo examined in this Office. It is the Duty likewiſe of this Department, to examine and to compute the Tonnage and Freight of all Victuallers, Tranſports, &c. employed by the Board; to check their Accounts; to prepare proper Bonds of Indemnity to the Crown, and Affidavits for Proviſions and Stores delivered under Contract; to examine and to calculate the Amount *per* Man *per* Day of the various Propoſals made by Perſons for ſupplying Your Majeſty's Ships with Sea Proviſions upon ſtanding Contracts, in order that the Board may ſelect that Offer which is the moſt reaſonable upon the Whole; to aſcertain the Intereſt due upon Bills in Courſe, when ordered for Payment; and to draw out all common Bonds which have Reference to the Caſh Department.

The Accountant for Caſh moreover reports to the Board upon various Matters referred to him; forms Accounts required by Parliament, by the Treaſury, or by the Admiralty; and ſtates the Victualling Debt when called for, with Reaſons for the Increaſe or Decreaſe of the ſame, Eſtimates of which are made up Twice in each Year.

The Office for examining and ſtating of Impreſt Accounts is, to examine, check, arrange, and ſtate the Accounts and Vouchers of the Agent Victuallers at Deptford, the Out Ports, and at Gibraltar; thoſe of the Agents, Conſuls, or Correſpondents in Foreign Parts, for ſupplying Your Majeſty's Ships with Proviſions and Stores upon Commiſſion; likewiſe thoſe of Purſers of Ships, Commanders of Cutters, and Maſters of Tenders and Tranſports; together with thoſe of the Store-keepers and Meſſenger at the Office in London. Under this Department alſo we find comprehended all Bills drawn for Proviſions, Stores, Neceſſary Money, Short Allowance Money, Hire of Boats, Purchaſe of Water, or incidental Charges; and likewiſe Bills drawn by Correſpondents of every Deſcription. If the Vouchers which accompany the latter be approved by the Board, perfect Bills are iſſued by the Accountant for Caſh; if not approved, the Amount is charged as Impreſts againſt the Parties.

The Mode of clearing Impreſts is regular, but various: If the Vouchers agree with the Account which is delivered upon Oath, and no Exceptions be made, the Commiſſioners direct the Account to be paſſed; it is then formed into a perfect Bill, and Credit allowed on the Impreſt Ledger for the ſame. Such perfect or clearing Bill, after paſſing through the proper Offices, is finally delivered to the Clerk for keeping a Charge on the Treaſurer. But if all the Impreſts ſtanding out againſt the Party be not cleared upon cloſing the Account, a Memorandum is delivered into the Secretary's Office, from whence a Letter is written to the Treaſurer, to receive the Amount of the Impreſts uncleared.

In the Office for keeping a Charge on the Treaſurer, and for aſſigning Bills, the Duty is, to aſſign every Bill after having been ſigned by Three Commiſſioners; in doing which all poſſible Care is taken to appropriate the ſeveral Iſſues from the Exchequer, and likewiſe all Monies received from Individuals, to the Accounts of the reſpective Treaſurers, and under the proper Heads of Payment. All Money received from the Exchequer is appropriated to the Payment of Bills of Exchange, Impreſts, Neceſſary Money, Contingencies, Wages to Officers, Labourers, &c. not paid by Bill; Courſe of the Victualling, including Intereſt; Value of the Victuals of Widows Men, Short Allowance Money, and ſome occaſional Services.

All Sums received from Individuals are included in the Account of old Stores, and ariſe from the Sale of Proviſions, Stores, Offal, Warehouſe Rent, Sums repaid to clear Impreſts, the Balances of Purſers Accounts and others; and any Money whatſoever not received from the Exchequer. This Fund of old Stores is applied to the Payment of Salaries and Allowances to Commiſſioners, Officers, &c. or to ſuch other Services as the Board may from Time to Time direct, and at their Diſcretion. In this Office alſo they examine all Credits allowed on Ordinary Petty-Warrant-Balance Bills; Short Allowance Liſts, and on Quarterly Pay Books, made up at London and at the Out Ports, for the Payment of Officers, Clerks, Artificers, &c. who do not receive their Wages by Bill. They acquaint the Board when, and to what Amount, Money will be wanted for current Services; deſcribing the Nature of the Expenditure, and alſo ſtating the Balances, if any there be, which remain unaſſigned, under the ſeveral Heads for which further Sums are to be craved. They make out and examine all aſſigning Liſts, Monthly and other Accounts prepared for the Information of the Comptroller of Victualling at the Navy Office; they examine inſuper and voluntary Charges of Ex-Treaſurers; and when directed by the Board make out Accounts of Monies due to the Crown from ſuch Sub-Accountants as have not complied with Requiſitions made to them for Payment. In conſequence of the Eſtimates laid before the Commiſſioners, of the Money which will be wanted, it is the Buſineſs alſo of this Office to ſignify the ſame to the Treaſurer of the Navy, who certifies to the Board the ſeveral Sums received by him, and debits himſelf accordingly; and he is thereupon charged in this Office in a Mode nearly correſponding with his own. On the other Hand, Credit is given to him for all Sums aſſigned out of the ſaid Money, in the Manner following: Separate Liſts are drawn out of the Bills to be paid under each Claſs, the particular Monies ſpecified, out of which the Treaſurer is to diſcharge thoſe Bills, and the proper aſſigning Number is written on each; the Bills are then ſigned by Three or more Commiſſioners; a Copy of the Liſts of each Claſs, atteſted by the Chief Clerk, is afterwards ſent to the Treaſurer of the Navy; and in Conſequence of this, the Bills are finally paid. But although a general Credit is given to the Treaſurer for the whole Amount in the ſeveral Liſts upon their being made out, yet a full Credit is not given to him, until the Bills are actually paid, and the ſame certified to this Office. An Account of the Bills, numbered in the Courſe of the Victualling, is frequently called for by the Treaſury Board, who iſſue Money for the Payment thereof to the Treaſurer at uncertain Periods. The Money being received, is certified, Liſts are made out, the Treaſurer is charged and credited, &c. as in the former Inſtance; with this Exception, that the Intereſt due on each Bill is inſerted in the Liſt tranſmitted to the Treaſurer, and alſo on each Bill ſeparately. Under particular Circumſtances, the Legiſlature have directed Bills numbered in Courſe to be ſubſcribed into the public Funds, with the Intereſt due thereon at the Time of ſubſcribing; a peculiar Mode of aſſigning the Bills is then adopted, which, as it muſt vary with the Circumſtances of the Caſe, cannot here be deſcribed.

The Nature of the Office for paying Short Allowance Money is this: They are to examine and to compare with the Muſter Books at the Navy Office the Short Allowance Liſts delivered by Purſers and Agents; to make Reports thereof to the Board; to form Abſtracts of, and to caſt and prepare ſuch Liſts for Payment; to make out Certificates to Purſers for paſſing their Short Allowance Accounts, and alſo Clearing Bills to thoſe Purſers and Agents who may have paid Short Allowance Money to the Companies of Your Majeſty's Ships; to keep an Account of the Debt due for ſuch Allowance; to examine ſuch Seamen as claim the ſame; and to attend the Payment of Short Allowance Money at the Pay Office in Broad Street, under the Controul of One of the Members of the Board. This Office, together with that for examining and ſtating Impreſt Accounts, and likewiſe that for keeping a Charge on the Treaſurer, although each of them is under the Direction of a Chief Clerk, appointed ſpecially for that Purpoſe, are nevertheleſs Branches of the Office of Accountant for Caſh, to whom conſequently they are ſubordinate.

The Duty of the Surveyor is, to draw Plans and to form Eſtimates, not only for the Buildings and Wharfs about London, and occaſionally for the Out Ports and Foreign Parts, but alſo for all Utenſils, Machines, and Engines uſed in the Brewery, Bakehouſe, Mills, &c.; to ſee that the reſpective Contractors, or Perſons employed, fulfil their Engagements; to meaſure and to value the ſeveral Works

performed;

performed; and in general to examine and report upon all Bills that belong to his Office. He is, in Conjunction with the Store-keeper or Officer in whoſe Department the Work ſhall have been performed, to certify at the Foot of each Bill that the ſame was executed in a Workmanlike Manner; that the Materials were good, and fit for Your Majeſty's Service; and that the Rates charged were the current Rates at the Time when the Buſineſs in Queſtion was performed. The Bills, thus certified, are delivered to the Office of Accountant for Caſh, where they are examined and formed into Bills in Courſe, as already deſcribed.

The Duty of the Clerk of the Cheque is, to muſter the ſeveral Perſons employed in the Yard, and to check the Abſentees. Accounts alſo are made out in his Office Quarterly, of all Wages and Earnings of the Artificers, Labourers, &c. which are delivered to the Treaſurer of the Navy for Payment; and for which the Clerk attends at the Office in Broad Street. He afterwards certifies the Sums ſo paid upon the Quarterly Book, which is tranſmitted to the Chief Clerk for keeping a Charge on the Treaſurer. It is alſo his Duty, and that of the Clerk employed under him, to attend the Receipt of Proviſions and Stores of every Kind at Deptford, the Mills at Rotherhithe, the Brewhouſe at Wapping, and at Saint Saviour's Dock, and to examine if the Quantity, Quality, and Condition of the reſpective Articles be conformable to Contract; to enable him to do this, he is furniſhed with Copies of all Contracts which are concluded by the Board. If he finds no Reaſon to object, the Clerk of the Cheque joins the Store-keeper in a Certificate to that Effect; and he afterwards concurs in certifying the ſame a Second Time, upon the Back of the Bill, which iſſues to the Contractor. It is likewiſe his Duty to attend Surveys of all Stores ſaid to be damaged or decayed, and to certify their Quality and Condition.

Under George Phillips Towry, Eſquire, are comprehended the Departments of Secretary and of Accountant for Stores; alſo thoſe for keeping a Charge on Purſers; and of Clerk of the Iſſues. N° 2. N° 36—42. 43—57. N° 58 a. 65. 66, 67.

The Duty of the Secretary is to attend the Board, to read to them ſuch Letters, &c. as have been received, and to take their Inſtructions thereon, which are generally minuted upon each. When the Anſwer is prepared, it is laid before the Commiſſioner over that Department to which it relates; and having received his Signature, is preſented to the Board for their Concurrence. The Secretary is to ſee that the Orders of the Board, which are ſigned by himſelf, are properly diſtributed and executed. When any Articles, whether of Stores or Proviſions, are wanted, he receives Directions from the Board to advertiſe for Tenders to be made upon a certain Day; on which Day the Tenders that have been received are put into a Box, of which he keeps the Keys; and preciſely at One o'clock the Box is brought into the Board Room, and opened by him, in the Preſence of the Commiſſioners, when the loweſt Tender is accepted, except in a very few Inſtances, ſuch as Propoſals for furniſhing Hops; in which Caſes it becomes indiſpenſably neceſſary to attend to Superiority of Quality, and conſequently to allow proportionably for it in the Price. Moreover, it is the Duty of the Secretary to tranſmit atteſted Copies of the Contracts concluded by the Board, which are drawn out in his Office, to the Officers in the ſeveral Departments to which they reſpectively relate. When Stores or Proviſions have been delivered under any ſuch Contract, the Receiving Officers grant a Certificate of the Receipt thereof; and alſo ſtating that the ſame are good, are proper for Your Majeſty's Service, and conformable to Contract. Such Certificate being tranſmitted to this Office, the reſpective Prices are noted on the Corner, and atteſted by the Secretary; it is then ſent to the Accountant for Caſh, who makes out a Bill for the Amount. The Bill and Certificate are thereupon tranſmitted to the Accountant for Stores, in order to be entered; from that Office they are forwarded to the Department from which the Certificate originally iſſued, in order that it may be certified upon the Back of the Bill, that the Stores ſpecified therein have been received, and are proper for Your Majeſty's Service, &c.; both the Certificate and the Bill are then ſent to the Accountant for Caſh, with whom the Certificate remains; and the Bill, being ſigned by the Board, is afterwards delivered to the Contractor.

The Chief Clerk of the Secretary's Department keeps the Minutes of the Board; the Remainder of his Duty, together with that of the other Clerks, is, to execute different Parts of the Buſineſs of this Office, under the Direction and Superintendance of the Secretary.

The Duty of the Accountant for Stores, and of his Aſſiſtants, is, to ſuperintend every Diviſion of the Store Department; comprehending the Office for examining and ſtating of Agents and Store-keepers Accounts; that for keeping a Charge on Purſers; that for ſtating and balancing of Purſers Accounts; and that of Clerk of the Iſſues. They examine into the State of Stores at different Ports and Places, in order to regulate the Supplies which it may be neceſſary to ſend, to remain at ſuch Ports or Places reſpectively, or what Stores it may be requiſite to remove from each; alſo, to form Eſtimates of the aggregate State of the Stores, ſtating the Remains at each Place, for the Inſpection of the Board, that a Proportion adequate to the Number of Men voted by Parliament for the Service of the Navy may be kept up. Moreover, it is their Duty to examine the Surveys of decayed Proviſions; Certificates of Loſſes by Accident; extra Expence for Caſks and Hoops; and all Vouchers for incidental Claims; to compare the ſame with the Inſtructions, and, according to Uſage, either to admit or reject them; to compare the Purſers voluntary Charges with the Ledgers, the Returns made by them into Store, and their Deliveries to Victuallers or Tranſports; to examine and to atteſt all Certificates or Balance Bills, to Captains of Ships, Purſers, or Maſters of Tenders and Tranſports; to aſcertain the Contract Prices of ſuch Proviſions or Stores as by their reſpective Accounts may appear to be deficient; and

conſequently liable to an higher Charge; to prepare and take Bonds of Indemnity from Purſers, &c. for any Surcharge which may appear in future againſt them, after their Accounts ſhall have been paſſed and cloſed. In Time of War to keep an Account of all Priſoners victualled; claſſing them according to the Nations to which they reſpectively belong; alſo, of Proviſions or Stores ſupplied to Merchant Ships, &c.; likewiſe, of all Officers and Soldiers which have been victualled for their Paſſage, at the Rate of Three Pence *per* Day; and of all Officers and Seamen belonging to the Navy, who may have been victualled at Places where no Proviſions were depoſited belonging to the Crown. To keep an Abſtract Book of all Contracts for Proviſions and Stores, with a Charge againſt Contractors for any that are condemned; to enter all Surveys of the ſeveral Ports and Places under diſtinct Heads; to keep a Tranſportation Ledger, for the Purpoſe of ſhewing the Quantities of Proviſions or Stores on the Way to or from different Places; in aſcertaining the State of Stores; and alſo to enable the Chief Clerk to bring up Accounts which are in Arrear, in order thereby to check thoſe of the Agents and Store-keepers. Returns alſo are made to this Office Weekly, Monthly, and Quarterly, from the Out Ports generally, and from each of the Officers at Deptford, who ſign ſeparately: The Firſt, or Weekly Account, contains the Particulars of what has been received in the Courſe of the Week from Contractors; what remains due from them; if there is any Proviſions or Stores on Tranſportation; the Returns from the Cooperage; and the Whole of what is eſtimated to remain in Store. Every Month the Account ſtates what has been returned from Ships, and what remains, diſtinguiſhing the ſerviceable from the decayed. The Quarterly Account contains every Particular of what has been received, iſſued, and remains, comprehending the Whole of the Tranſactions of the Port, or of the Officer, under the Form of Debtor and Creditor.

In ſhort, the Books kept in this Office are ſo comprehenſive in their Nature, that the State of Proviſions, &c. in Store, and of the Expenditure of the ſame, may at any Time be known.

The Office for examining and ſtating of Agents and Store-keepers Accounts, although a Branch of the Department of Accountant for Stores, is under the immediate Management of a Chief Clerk; whoſe Duty, and that of his Aſſiſtants, is, to take Care that all Store-keepers at Home ſend in Weekly, Monthly, and Quarterly Accounts; and that all Agents Abroad tranſmit Accounts Quarterly; to ſee that ſuch Accounts are carefully checked, and that each Article received or iſſued is conformable to the Vouchers. To ſtate each Perſon's Account, wherein the Errors or Omiſſions are ſtated and balanced; as alſo the Surpluſſes or Deficiencies which appear on the Cloſe of each Quarterly Account. To abſtract the whole Quantity of Proviſions, &c. received into Store, with the Waſte claimed thereon, in order to aſcertain the Proportion upon each Article. To form ſeparate Statements for Bread, Beer, Beef, and Pork, manufactured; and alſo for Caſks made or raiſed from Staves, ſhewing how they turn out, according to the Standard Mode of Computation. The Obſervations which occur thereon are ſent to the reſpective Agents and Store-keepers, whoſe Anſwers are tranſmitted to the Accountant for Stores, for his Remarks upon the ſame; all which are finally laid before the Board, for their Inſpection and Determination. The Chief Clerk, and his Aſſiſtants, alſo keep a Charge againſt Commiſſaries or others, for Proviſions or Stores ſupplied them by the Navy; and they have lately been employed with great Succeſs in bringing up the Accounts of ſuch Agents and Store-keepers as were in Arrear, of which we ſhall take further Notice hereafter.

The Department for taking Cognizance of Purſers' Accounts, &c. appears to be divided into Two Branches; namely, one for keeping a Charge upon Purſers, and for adjuſting Tranſport Accounts; and the other for ſtating and balancing of Purſers' Accounts. Both, however, are ſubordinate to the Accountant for Stores; and each is under the Management of a Chief Clerk. The Duty of the former is, to examine and to compare the voluntary Charges of Purſers, and of Maſters of Tenders and Tranſports, with the Charge kept againſt each of them in the Office Ledgers, and alſo with the Accounts received from the Captain and Officers of each Ship, caſting One Species into another, as Occaſion may require; to examine each Victualling Book, and the ſeveral Proportions of Proviſions for Soldiers, &c. according to the reſpective Allowances for which they were victualled; to clear Impreſts for Proviſions purchaſed by Purſers; alſo to examine the Bills which are made out to clear Impreſts ſtanding againſt them in conſequence of Bills of Exchange drawn by ſuch Purſers reſpectively, in order that the final Balance may be paid to the Treaſurer of the Navy, or to the Party as the ſame ſhall appear due.

The Duty of the Perſons who conduct the Department for ſtating and balancing of Purſers' Accounts is, to examine the Title Pages of the Victualling Books by Accounts already paſſed, by Surveys of Remains, and by Weekly Check Liſts, and to enter the Reſult of ſuch Examination in a Book, which Book is tranſmitted to the Navy Office, accompanied by Certificates, deſcribing the ſeveral Allowances of Proviſions which the reſpective Ships Companies have received; to examine the General Abſtracts of each Book, and the Proportions, preparatory to the ſame being allowed in the Accounts; alſo to examine the Tranſcripts of the voluntary Charges; to caſt the Proportion of the reſpective Indents; to charge the Loans of Proviſions from one Purſer to another; and finally to make the ſeveral Purſers Debtor for all the Proviſions and Stores which they may have received; to ſtate the Accounts of ſuch Purſers reſpectively, giving Credit for the Number of Men victualled, for Loans to other Purſers, for Loſſes, for Surveys on decayed Proviſions, and for Returns into Store, &c.; to balance thoſe Accounts, and to examine the Bills made out for the Balances; to examine the Certificates of ſuch Purſers as are Creditors in their Accounts, alſo

Books of Loans, the Periods to which Accounts have been paſſed, and Captains and Officers Accounts of Proviſions received on Board of their ſeveral Ships; to charge all Loans noticed in thoſe Accounts, and to give Certificates to Captains of Yachts, Fire Ships, &c. ſtating, that they have not overborne their reſpective Complements. When a Purſer is Creditor, a Bill is prepared in this Office, and when Debtor, Letters are written, one directed to the Party, and another to the Treaſurer of the Navy, requiring the former to pay, and the latter to receive, the Balance which may be due. When a Purſer's Accounts are finally adjuſted with the Victualling Office, the Certificate is drawn out by the Perſons who conduct this Department. When a Ship is loſt, or taken, or deſtroyed by an Enemy, they receive the Affidavit from the Purſer, and prepare a Certificate, in order to enable him to receive his Wages. They inſpect Papers neceſſary to be examined previouſly to the paſſing of Captains Accounts, and prepare Certificates accordingly; and when Officers who are upon Half Pay have Victualling Accounts depending, they note the ſame upon the Liſt, that the Pay of ſuch Officers may be ſtopped until the Accounts in Queſtion ſhall have been liquidated.

The Office of Clerk of the Iſſues is likewiſe ſubordinate to the Accountant for Stores; and is executed by a Chief Clerk, with proper Aſſiſtants. Their Duty is ſufficiently expreſſed by the Title; except that it extends however no further than the River Thames, the Nore, Sheerneſs, Blackſtakes, and Chatham. All Orders or Directions for victualling of Ships at thoſe ſeveral Places, &c. are regiſtered in this Office; and, in conſequence thereof, the Proportions of the reſpective Articles are calculated; Warrants to the different Store-keepers iſſued; and, when executed, ſuch Warrants become Vouchers for crediting the ſeveral Store-keepers, and for charging the Ships, &c. The Chief Clerk and his Aſſiſtants keep Accounts of, and make up the whole Charge for Proviſions and Stores iſſued as before mentioned; they alſo make up Purſers' Indents, and their Bills, and Bills for River Lighterage, and for Home Freights; they examine, keep the Accounts of, and draw out, the Quarterly Bills for Ships in Ordinary at Deptford and Woolwich, and ſign Warrants for the ſame; they make out Subſiſtence Bills to ſuch Carpenters as attend in private Yards; they compare the Store-keeper's Quarter Books with the Books of this Office; and they draw out, and ſign the Bills of Lading for Victuallers which are ſent with Supplies, as well for the Out Ports in Great Britain, as for Foreign Parts.

The Department of Hoy Taker was under the Superintendance of the late James Kirke, Eſquire, and is, at preſent, under the Direction of Samuel Marſhall, Eſquire. The Duty is, to examine, in Conjunction with the Shipwright, Sailmaker, and Ropemaker, employed by the Board, the Tonnage and Condition of ſuch Veſſels as may be tendered upon Freight or otherwiſe; to inſpect, and to value the Maſts, Sails, Tackling, Furniture, Stores, and Hull, of each Ship ſo tendered; and the Reſult of which Examination and Valuation the Perſons before mentioned report and certify, previouſly to the ſaid Ship being hired for the Public Service. They alſo certify to the Accountant for Caſh, the Time when the Pay on Account of the Hire of any ſuch Veſſel commences, and when it terminates, in order that the Owner may be enabled to receive his Freight. They attend the iſſuing and loading of all Proviſions and Stores for the Out Ports, Foreign Parts, &c.; ſuperintend the Hoys and Craft belonging to the Victualling Service; and attend the unloading of ſuch Proviſions, &c. as are returned into Store. The Hoy Taker takes an Account of Remains on Board of Ships, Tranſports, and Victuallers. He receives, ſurveys, and iſſues Oil and Vinegar; of which Articles he may be conſidered as the Store-keeper. Of theſe ſeveral Services he keeps regular Accounts, which are checked, examined, and paſſed in the reſpective Offices.

The Brewhouſe is under the Superintendance of Alexander Chorley, Eſquire, and therein are employed a Maſter Brewer, a Clerk of the Brewhouſe, and other inferior Perſons. When Contracts are formed by the Board for Malt and Hops, the Maſter Brewer always attends. A Sample of Malt is produced by the Board, and a Sample of Hops by the Perſon who offers to contract for the ſame. When thoſe Articles are delivered into Store, they are examined by the Maſter Brewer, the Clerk of the Brewhouſe, and by the Clerk of the Cheque, who compare them with the Samples which were produced at the Board; and if the Quality be found to agree with thoſe Samples, and if the Malt and Hops be in other Reſpects conformable to Contract, they are received into Charge of the Maſter Brewer; and a Certificate, ſtating the Receipt, and their Conformity to Contract, is ſigned by the Maſter Brewer, and the Clerk of the Cheque, and given to the Contractor, in order to enable him to obtain a Bill for the Amount. The Maſter Brewer diſcharges himſelf by the Proportions which the Quantity of Beer produced by him, and the Yeaſt and Grains which are ſold, bear to the Malt, Hops, and Coal, expended by him in the Manufacture. Money is impreſted to him for the Contingent Expences of his Department, which he accounts for Quarterly, and the Impreſts are regularly cleared. At the ſame Period he accounts for the Money received for Yeaſt and Grains to the Clerk for keeping a Charge on the Treaſurer of the Navy. Beſides Weekly and Monthly Returns, an Account is tranſmitted Quarterly, ſtating the Particulars of all Materials received and iſſued, and of what remain, together with an Account of what Beer has been brewed, iſſued, and to whom, with the Quantity remaining in Store. When Beer is returned from Ships, &c. it is generally received into the Charge of the Maſter Brewer, but ſometimes it is received by the Store-keeper at Deptford. Moreover, it is the Duty of the Maſter Brewer and his Clerk to keep an Account of the Wages and Earnings of the ſeveral Perſons employed in this Department, and to tranſmit a Copy thereof to the proper Officer.

N° 3.
N° 72, 73.

N° 4.
N° 74 a. 76.

The Cutting Houſe is under the Superintendance of John Slade, Eſquire; and there are employed therein a Clerk of the Cutting Houſe, a Maſter Butcher, an eſtabliſhed Clerk, and other inferior Perſons. Their Duty is to examine the Oxen and Hogs which are ſent by the reſpective Contractors, and to return ſuch as are not conformable to Contract. Thoſe which are accepted are afterwards ſlaughtered; and the Four Quarters, when cold, are received and paid for by Weight. The Tongues of the Oxen are given gratis by the Contractor, Part of which are diſtributed to Officers, the Remainder ſold, and the Money received for the ſame carried to the Credit of the Offal Account. The Meat is afterwards manufactured into Salt Beef and Pork; Certificates are granted to the ſeveral Contractors, ſtating the Number and Weight of the Cattle received, the Number of Pieces into which they were cut, and the Quantity of Suet received from the Oxen. This Office then becomes charged with the Beef, Pork, and Suet, after being ſalted and packed; with the Tongues of Oxen; and with the Caſks, including the Iron Hoops, in which the Whole of the ſeveral Articles before mentioned is comprized. The Perſons in this Department grant Certificates for Salt received into Store, with which this Office is likewiſe charged. Two Quarterly Accounts are rendered by this Office, the one containing a Statement of all Proviſions received, iſſued, or ſold; the other containing an Account of Money received for Tongues, Marrow Bones, Fat, Warehouſe Rent, &c. and which Money is paid by the Clerk of the Cutting Houſe to the Treaſurer of the Navy. A Third Quarterly Account is delivered by the Chief Clerk, ſtating Particulars of the Expenditure of Money impreſted to him for Contingencies, and which Impreſts are cleared from Time to Time.

N° 5.
N° 77 a. 80.

The Bakehouſe is under the Superintendance of William Lance, Eſquire; and in which Department are employed a Maſter Miller and Clerk, a Clerk of the Dry Stores, and others. Their Duty is, to attend the Bakehouſe, the Mills, the Kilns, and Stores; for the Reception of Wheat, Oats, and Peaſe; for manufacturing the Two former Articles into Flour, Biſcuit, and Oatmeal; and for kiln-drying of the Peaſe, &c.; to report to the Board what Quantity of each Article, whether manufactured or in its original State, is in Store; and alſo what Quantities of the ſeveral Articles will be required, in order that the Board may regulate their Purchaſes accordingly; to receive the reſpective Articles when delivered by the Contractors; to examine and to certify if the ſame be conformable to Contract in Meaſure, in Weight, and in Quality; to attend the iſſuing of the ſeveral Articles for Manufacture; to keep a Daily Account of ſuch Iſſues, and alſo of the Produce when manufactured; to keep an Account of the Times when, and of the Perſons to whom the different Articles of Dry Stores are iſſued, that the reſpective Parties may be regularly charged; alſo to keep an Account of ſuch Articles as have decayed in Store, and ſtating the true Reaſon for ſuch Decay, in order that a proper Survey may be taken of the ſame; to ſtate, for the Information of the Board, when any extra Articles, &c. or Repairs are neceſſary, accompanying every ſuch Repreſentation with the proper Eſtimates of the Expence; to take Care that no more Labourers or other Perſons be employed than are abſolutely requiſite for the Service to be performed; and to keep an Account of the Earnings or Labour of all Perſons whatſoever employed in this Department. The Accounts, Certificates, and Information before mentioned, are tranſmitted to the reſpective Offices in London, for the Purpoſes of being checked, examined, and charged againſt the proper Perſons. When a Contract is made for Wheat, a Sample is produced by the Board; and the Clerks of the Cheque and of the Dry Stores, and the Maſter Miller, attend the Delivery, in order to ſee that the Wheat be conformable to the Sample; after which the Maſter Miller becomes charged with the ſame, and is reſponſible to the Accountant for Stores. The Peaſe muſt alſo be conformable to the Sample, and are further tried by boiling: Oats muſt weigh Forty Pounds *per* Buſhel. The Two latter Articles are delivered into Charge of the Clerk of the Dry Stores, who is reſponſible for them to the Accountant for Stores, in like Manner as the Maſter Miller is for the Wheat.

N° 6.
N° 81 a. 86.

Of the Departments under the Commiſſioners, there remains only the Cooperage, the Direction of which is allotted to William Boſcawen, Eſquire, to deſcribe; and which is conducted by a Maſter Cooper, Two Foremen, Two eſtabliſhed Clerks, and ſundry inferior Perſons. Their Duty is, to keep an Account of the Caſks, Staves, Hoops, and other Materials in Store, under the reſpective Heads; to tranſmit an Account of the ſame Weekly to the Board, in order that a proper Stock of each Article may be regularly kept up; to examine, and to receive, ſuch Articles as have been purchaſed by the Board, and as are found to be conformable to Contract; to receive, and to certify to Commanders, Purſers, Maſters of Victuallers, &c. all ſuch Caſks, Staves, or Iron Hoops, as may be returned by them reſpectively into the Cooperage Stores; to keep a Daily Account of the Work performed by the ſeveral Coopers, of the Materials iſſued to them, and of the Caſks made, either by Converſion or otherwiſe. General Quarterly Accounts are kept of Caſks, Staves, and Hoops received from Ships of War, &c. from the Out Ports, from Storekeepers, and from Contractors; and of the Staves ariſing from ſuch Caſks as are taken to Pieces, or Surplus; on the other Hand, an Account is kept of Caſks iſſued; of Staves expended in making the Caſks; of the Number of Caſks broke up, and of Waſte in Converſion; which Accounts are balanced by the Remains in Store every Quarter. An Account is likewiſe kept of ſuch old Stores, Chips, Rubbiſh, &c. as are ſold; the Amount of which Sales is paid to the

Treaſurer of the Navy; alſo an Account of Money received by Impreſt, for Payment of incidental Expences. Theſe Quarterly Accounts are tranſmitted to the proper Officers in London. There is alſo delivered Quarterly to the Clerk of the Cheque an Account of the Coopers Earnings, for the Purpoſe of their receiving Payment of the ſame at the Pay Office, and to the Clerk of the Iſſues, an Account of the Caſks and Hoops which have been delivered to Commanders, Purſers, Maſters of Tranſports, and Victuallers.

We find belonging to the Office in London a Warder, a Deputy Warder, and Nine Meſſengers; viz. One for the Board, a Second for the Port, and a Third for Deptford; Three more attend upon Four Offices; and Three others are Attendants in common. Beſides which, Four Watchmen have been hitherto employed. N° 87.

The Deſcription which we have already given of the ſeveral Departments under the Superintendance of the reſpective Commiſſioners, renders any further Detail of the Buſineſs which is carried on at Deptford almoſt unneceſſary. Moſt of the Branches upon that Eſtabliſhment are different from the Victualling Offices at Portſmouth, Plymouth, Chatham, and Dover, being conſidered as Appendages to the Special Duty of the Commiſſioners in London; and the Chief Officers communicate with thoſe Commiſſioners individually, with reſpect to ſuch Officers as relate to their reſpective Departments. We find however, at the above Place, an Agent Victualler, with Three eſtabliſhed Clerks under him; and a Storekeeper with One Extra Clerk; and whoſe Duty we now proceed to deſcribe. The Office of the Agent Victualler, although without the extenſive Controul or Truſt which is repoſed in ſimilar Offices at the Out Ports, is nevertheleſs of great Importance, ariſing from the very ſuperior Extent and Magnitude of the Tranſactions at this Place. It is the Duty of the Agent Victualler to ſuperintend every Part of the Buſineſs which is tranſacted at Deptford, the Cooperage excepted; to ſee that all Orders are duly and properly executed; that the ſeveral Officers attend their reſpective Duties; and that they give the neceſſary Diſpatch in Victualling of Ships, &c. In this Office, Books are kept of all Tranſactions, and Weekly, Monthly, and Quarterly Accounts, are made out and tranſmitted in the Manner as has been already deſcribed. N° 88.

The Duty of the Storekeeper ought to co-operate with that of the Agent Victualler, in what regards the Receipt, Iſſues, and Remains, of Proviſions, &c. in Store; but the Store-keeper's Office doth not appear to us to be conducted at preſent with the requiſite Propriety and Effect. We muſt however obſerve, that from the Returns made by the Agent Victualler, and from thoſe of the other principal Officers, it is evident that the latter are charged and diſcharged with great Regularity, by the Office in London, even according to the preſent Mode of executing the Buſineſs at Deptford. N° 92.

In the preceding Sketch of the Victualling Office in London, and of its immediate Appendage at Deptford; alſo of the Nature of the Duty in each Office, and the Mode in which the Buſineſs of the ſeveral Departments is conducted; we have touched but ſlightly upon the Manner in which Contracts are concluded; or upon what relates to Purſers, their Connexions with this Office, and the Mode of paſſing their Accounts; becauſe we ſhall have Occaſion to enter upon a complete Inveſtigation of thoſe Subjects, when we ſubmit the general Obſervations which have occurred to us in the Courſe of our Enquiry.

In conſequence of the Powers veſted in us by the laſt Act of Parliament, we proceeded to Deptford, Chatham, Portſmouth, and Plymouth, in order to viſit in Perſon the Eſtabliſhments under the Commiſſioners of Victualling, at thoſe Places. The Department at Deptford having been already deſcribed, we ſhall ſelect that at Portſmouth, as the next in point of Importance.

At Portſmouth there are an Agent Victualler, a Store-keeper, a Clerk of the Cheque, a Maſter Cooper, a Maſter Brewer, a Maſter Miller, with Clerks, and other inferior Perſons. The Agent Victualler correſponds with the Commiſſioners, receives their Orders, and ſuperintends the whole Buſineſs of the Victualling Department at this Port. It is his Duty to take Care that a ſufficient Quantity of Proviſions, &c. be kept conſtantly in Store, in order to ſupply the Ships which are in Commiſſion, or in Ordinary. Books are kept in this Office, in which Entries are made of all Proviſions or Stores received and iſſued; and Weekly, Monthly, and Quarterly Accounts of the ſame, and alſo of Caſh, are tranſmitted to the Board. He is to ſee that Accounts are adjuſted Quarterly with the ſeveral Purſers of Ships in Ordinary; and to pay all contingent Expences in this Department. The Board ſometimes direct him to receive Tenders, and to conclude Contracts for Victualling Stores, of which public Notice is always given, and on which Occaſions the Agent Victualler, the Store-keeper, and the Clerk of the Cheque, concur in giving the Preference to the loweſt Tender; thoſe Officers alſo attend at the Delivery of Stores under ſuch Contracts, in order to ſee that the ſame are conformable thereto, good and proper for Your Majeſty's Service. The Articles purchaſed at this Port are, Wheat, Malt, Coals, Candles, and ſundry Species of ſmall Stores; and the Agent Victualler frequently contracts, by Order of the Board, for Wheat and Malt to be delivered at Plymouth. The Articles received from Deptford are, principally, Salt Beef and Pork, Peaſe, Oatmeal, Butter, Cheeſe, Vinegar, and Hops; ſome of which, ſuch as Wheat, Malt, and Hops, are afterwards manufactured here in the ſame Manner as at Deptford. The Contract for Freſh Beef is always made in London, and the Oxen are ſlaughtered at this Port, at the Charge of the N° 94.

Contractor, who delivers the Four Quarters, when cold, for which he is paid by Weight, the Tongue being given in; and every other part of the Offal belonging to the Contractor. Some of the Tongues are diſtributed amongſt the Admirals and Captains, according to a regulated Proportion; the Remainder are ſold, and the Money ariſing from ſuch Sale carried to the Credit of the Offal Account. In the ſame Account is alſo included the Money received for Bran, Grains, Yeaſt, decayed Proviſions, old Staves, Hoops, and all Stores ſold, and which is regularly paid to the Treaſurer of the Navy, purſuant to the Directions received from the Board for that Purpoſe. All Stores are delivered into the Cuſtody of the Store-keeper and Maſter Cooper, in Preſence of the Clerk of the Cheque, the Quality of each Article having been previouſly approved by them and by the Agent. The Store-keeper and the Clerk of the Cheque grant Receipts for the Articles delivered into Store, and which are an Authority for the Agent Victualler to make out a Bill or Certificate, upon which Bill or Certificate thoſe Three Officers certify that the Articles received are conformable to Contract. When Stores or Proviſions are demanded, the Agent Victualler ſigns a Warrant to the Store-keeper, and to the Clerk of the Cheque, to iſſue the ſame; and for which Iſſues the Receipts of the proper Officers are afterwards produced to him by the Store keeper, and are the Grounds for the Agent's Charge againſt the Purſer. Copy of ſuch Charge, accompanied by the Vouchers, is tranſmitted Quarterly to the Board. A Clerk from each Office conſtantly attends at the Receipt and Iſſue of all Stores, and which Attendance forms the Check upon the Store-keeper. Money is impreſted to the Agent Victualler for Payment of Salaries, Wages, Short Allowance Money, Superannuation Allowances, and Contingencies. Decayed or condemned Stores are either ſent to Deptford or ſold here. When ſold here, the Agent Victualler and the Two Officers before mentioned attend; and when the Stores ſold are delivered to the Purchaſers, a Clerk from the Agent's Office, One from that of the Store-keeper, and One from that of the Clerk of the Cheque, are always preſent. Accounts of all ſuch Sales are tranſmitted by the Agent Victualler, upon Oath, to the Board, accompanied by the proper Vouchers, ſoon after the Expiration of each Quarter. Four Times a Year a Clerk from the Agent's Office, another from that of the Store-keeper, and a Third from that of the Clerk of the Cheque, take a Survey of Remains in Store; and which of late have been found nearly to correſpond with the Accounts kept.

N° 99. The general Duty of the Store-keeper has been already delineated, in defining that of the Agent Victualler; in Addition however to which it muſt be ſtated, that the Store-keeper is perſonally charged with all Proviſions and Stores delivered into his Cuſtody; and that he is accountable for the ſame, until he ſhall have produced, in his ſeparate Capacity, the proper Vouchers and Certificates of ſuch Proviſions or Stores having been iſſued for his Diſcharge. The Detail, and the Manner in which this Branch of Duty is executed by every Store-keeper in the Victualling Department, having been already deſcribed, renders any Repetition thereof in this Place unneceſſary.

N° 103. The preceding Obſervation will likewiſe apply to the Office of Clerk of the Cheque, whoſe particular Duty is to attend, either in Perſon or by his Clerks, the Call of the Men; to keep an Account of the Wages and Earnings of the Coopers, Millers, Bakers, Labourers, &c.; and to draw out the Pay Liſts; which, after having been properly certified, are tranſmitted to the Office in London.

N° 108. The Duty of the Maſter Cooper, and of his Clerk, is to ſuperintend and take Charge of all Cooperage Stores, and of the pumping, filling, and ſhipping of Water for the Navy; to keep regular Accounts of his Receipts, Iſſues, and Remains, which are tranſmitted to the Board through the Medium of the Agent Victualler.

N° 110. The Maſter Brewer ſuperintends and directs the whole Proceſs for making Beer; he examines whether the Malt, Hops, and Coal, are conformable to Contract. At the Cloſe of each Quarter, he ſigns the Account of the Clerk of the Brewhouſe, and joins with him in an Oath, declaring that the ſeveral Stores have been received and expended, without Fraud or Diminution, and that the Beer brewed was actually iſſued to the reſpective Ships, as ſpecified in that Account. He attends with a Sample at the forming of all Contracts for Malt; and it is his Duty, together with the Clerk of the Brewhouſe, to certify the Receipt of the Malt; that the ſame is equal to the Sample, and fit for Your Majeſty's Service. The Agent Victualler, with the other Officers, having examined the Certificate, and found it correct, ſign a Bill to the Contractor for the Amount. The Clerk acts as Store-keeper for the Brewhouſe Stores, he checks the Receipt and Daily Expenditure of Malt, Hops, and Coal, and of the Produce, Iſſues, and Remains of Beer; he joins with the Maſter Brewer in the Account, Oath, and Certificate before mentioned, and is reſponſible for the Stores and Beer under his Charge.

N° 112. The Maſter Miller attends at the Concluſion of all Contracts for Wheat, and he muſt certify that the Quality is equal to Sample, and that the Wheat is fit for the Service. For ſuch Wheat as is ground in the Mill, he becomes anſwerable to the Store-keeper, under whoſe immediate Direction he acts. The Nature of the Weekly, Monthly, and Quarterly Returns, which are tranſmitted from this and every other Out Port, to the Office in London, has been already ſufficiently deſcribed.

N° 113 a. 131. At Plymouth, we found an Agent Victualler, a Store-keeper, a Clerk of the Cheque; a Maſter Cooper and Clerk, a Maſter Brewer and Clerk; with other Clerks employed under them reſpectively; the Duty of thoſe Officers being nearly the ſame as at Portſmouth, a Recapitulation therefore becomes unneceſſary.

N° 132 a. 140. At Chatham, the Eſtabliſhment at which Port comprehends alſo the Victualling at the Nore, and at Sheerneſs, we found only an Agent Victualler, a Store-keeper, and a Clerk of the Cheque, with their

their reſpective Clerks; a more extenſive Eſtabliſhment being unneceſſary, as almoſt the Whole of the manufactured Articles, together with ſome of thoſe which are not manufactured, are ſupplied from Deptford; this Remark will likewiſe apply to the Department at Dover. The Duty of the ſeveral Officers at Chatham is alſo ſimilar to that of the like Offices at Portſmouth.

The Eſtabliſhment at Dover being inconſiderable, we contented ourſelves with the Return of the Eſtabliſhment at the above Place, which had been made to our Precept; and from which it appears, that there is an Agent Victualler, a Store-keeper, a Clerk of the Cheque, and a Maſter Cooper, but no Clerks under them. Their Duty is ſtated to us to be nearly correſpondent with that annexed to Offices of like Deſcription elſewhere. N° 141 a. 144.

In the Courſe of our Enquiry into the State of the ſeveral Departments of Victualling at the Out Ports, we endeavoured to keep One Object conſtantly in View, namely, to aſcertain whether thoſe Eſtabliſhments reſpectively are connected with the ſuperior Board, upon Principles ſo ſyſtematic and correct as to provide a real Check and Controul over the Conduct of each Office at the ſeveral Out Ports, as well as to ſecure effectually the Property of the Public which is intruſted to their Care. Upon this Subject, it is with great Satisfaction we report generally, that every Article of Proviſion and of Stores received by the Officers at the ſeveral Out Ports, is charged againſt them in Accounts kept at London, by the Accountant for Stores; and that all Proviſions and Stores iſſued by ſuch Officers are placed to their Credit reſpectively in the ſame Account. Thoſe Accounts are afterwards checked and examined in the Office of the Chief Clerk for bringing up Accounts of Stores in Arrear.

The Bills made out by the Agent Victualler at the Out Ports, and certified by him, the Store-keeper, and by the Clerk of the Cheque, are received by the Accountant for Caſh, and afterwards paſs through the ſame Forms as Bills which are made out in London.

Every Agent Victualler keeps one general Account of Caſh; another, ſtating all Monies received for Proviſions, &c. ſold; both of which are ſent to and examined by the Accountant for Caſh. A Third Account, ſtating Money impreſted to ſuch Agent Victualler, is alſo tranſmitted to and examined by the Chief Clerk for examining and ſtating of Impreſt Accounts. The Pay Liſts for Wages are received by the Clerk of the Cheque, and thoſe for Short Allowance Money in the Office of that Name. The Whole of the above Accounts are tranſmitted to London Once in every Three Months, upon Oath, and being corroborated by other Documents, they collectively form a complete Syſtem of Connection between the Board of Victualling in London and the ſeveral ſubordinate Eſtabliſhments at the Out Ports, under every Check and Security which the Public Service can render neceſſary; provided that the Execution of the complicated Duties of that extenſive Department, as well in the Superintendance as in the Detail, be performed with Fidelity and Preciſion by the Perſons who are entruſted with the ſame.

As we have examined each Commiſſioner, and alſo the Officers and Clerks returned to us employed under them, both in London and at the Out Ports, we are enabled to ſtate, that they are all efficient, and diſcharge their reſpective Duties in Perſon, One Clerk excepted, who executes his Office by Deputy, a Practice we continue to diſapprove, although in this Inſtance it is not accompanied with additional Expence to the Public.

In the Return made to the Precept which we directed to the Commiſſioners for Victualling of Your Majeſty's Navy, dated the 10th Day of September 1785, requiring an Account of all Perſons employed under them; and alſo of the Nature and Extent of their Duty reſpectively, we find Mention made of only One Foreign Eſtabliſhment, namely, at Gibraltar, and which we ſhall notice in the like brief Manner in which the ſame is ſtated to us; *viz.* There is an Agent Victualler, a Clerk, and a Store Clerk, whoſe Duty reſpectively is nearly ſimilar to that of the ſame Officers at Portſmouth, Plymouth, &c. We ſee no Reaſon to doubt the Correctneſs of this Return; but no Opportunity has preſented itſelf of examining any of the Officers to whom it relates.

The Victualling of Your Majeſty's Navy, is ſo extenſive a Service, that it is abſolutely impoſſible to have ſtanding Contracts ſubſiſting with Perſons at all Places where Ships may happen to touch; and ſtill leſs is it poſſible to have regular Eſtabliſhments at ſuch Places under Agent Victuallers, &c. At any Port, therefore, at which neither Agent, Contractor, nor Correſpondent, on the Part of the Board of Victualling, is reſident, the Commanders of Your Majeſty's Ships are authorized to purchaſe ſuch Proviſions or Stores as may be neceſſary; and to direct their Purſers to draw Bills on the Commiſſioners in London for the Amount of the ſame. The Vouchers which are required from the reſpective Purſers in conſequence of any ſuch Purchaſe, are, a Certificate from the Captain, Maſter, and Boatſwain, ſtating the ſeveral Species and Quantities wanted; an Order from the Commander to the Purſer, directing him to purchaſe the Articles required; a Bill of Parcels, and alſo a Receipt of the Seller for the Money paid to him; a Certificate, ſpecifying the Market Price of each Article, and the Rate of Exchange between the Place where the Purchaſe was made, and London, at the Time; and another Certificate from the ſigning Officers, ſtating that each Article was received on Board in Kind, good in Quality, and fit for the Service.

For Expences incurred in repairing of Caſks, and alſo for other ſmall Expenditures, particular Vouchers are required, ſuited to each Caſe, and intended to ſecure the Public from unneceſſary Charge.

The Bills drawn by the Purſer on the ſeveral Accounts as before ſtated, are charged againſt him as Impreſts, and from which he clears himſelf in the following Manner; namely, he delivers at the Office in London an Account Current, wherein he charges himſelf with the Amount of the ſeveral Bills drawn by him upon the Commiſſioners, and takes Credit for the Money which was expended; at the Cloſe of this Account he adds an Affidavit, ſtating the actual Payment of the Money for the reſpective Services, and in the Manner ſpecified in ſuch Account; that the Proviſions or Stores in Queſtion were actually received on Board of the Ship, in Kind, and that the ſeveral Quantities, ſtated in the ſaid Account, were the full Quantities purchaſed by him, and no more; and in order to guard againſt an Abuſe, which otherwiſe might be practiſed in caſe any of the Proviſions, &c. ſo provided, be condemned, no Allowance whatever is made to the Purſer for the ſame.

The Employment of Purſers to make Purchaſes, is, however, an Expedient never recurred to, if there be either an Agent or a Conſul upon the Spot, and who are reſpectively ſtiled Correſpondents. The Vouchers furniſhed by Conſuls upon ſuch Occaſions are, in general, ſimilar to thoſe received from Contractors; but the Affidavit ſtates, that the ſeveral and reſpective Quantities of Proviſions mentioned in the Invoice were actually delivered by him in Kind, on Board His Majeſty's Ships, and that he neither has nor is to pay the Purſer, or any other Perſon in his Behalf, any Money or other Conſideration in lieu thereof.

The ſeveral Bills drawn for theſe Services are delivered into the Office for examining and ſtating of Impreſt Accounts, together with all the Vouchers accompanying the ſame. If after Examination the Whole be found regular and correct, a Report is made to the Board, who thereupon direct that the Bill drawn be accepted, and a perfect Bill be made out for the Payment of the ſame. By this Mode of Proceeding an Accumulation of Impreſt Accounts is prevented, which is a Circumſtance highly to be deſired. But if any Error or Irregularity be diſcovered, the Amount of the Bill, drawn as aforeſaid, is then charged againſt the Conſul, as an Impreſt to be cleared at a future Period. With reſpect to the Proviſions or Stores, for the Amount of which Bills may be drawn by the ſeveral Conſuls upon the Commiſſioners in London, as before mentioned, Care is taken that the ſame be regularly charged in the Office for keeping a Charge on Purſers, againſt the reſpective Purſers who received them.

In Places at which no Conſul is reſident, the Board have employed occaſional Agents or Correſpondents, whoſe Duty is too various to be deſcribed, and each of whom is allowed a Commiſſion for his Trouble. Their reſpective Appointments originate from the Admiralty, from the Commiſſioners of Victualling, or from Commanders in Chief. The Inſtructions which ſuch Agents or Correſpondents receive, and the Manner in which they execute the Truſt repoſed in them, the Vouchers they produce, and the Mode in which their ſeveral Accounts are finally adjuſted and paſſed, are governed by the ſame Principles which operate in other Caſes; with this Exception, that when a Commander in Chief appoints an Agent, all Sums drawn for are charged as Impreſt, jointly againſt the ſaid Agent and againſt ſuch Commander in Chief, and which muſt be liquidated according to the Rules of Office already deſcribed. We do not here enlarge upon the Foreign Part of the Victualling Service, becauſe we ſhall have much to ſtate upon that Subject hereafter, when we come to obſerve upon the Victualling Eſtabliſhment in general.

The Expence of Victualling Your Majeſty's Fleet is provided for in the following Manner; *viz.* Out of the Sum of Four Pounds *per* Man, *per* Month of Twenty-eight Days, which is voted by Parliament for the Service of the Navy, Nineteen Shillings *per* Man *per* Month are appropriated to the Victualling. A further Sum is likewiſe voted under the Head of Harbour Victuals, which laſt amounted
£.33,795. 19. 2. for the Year 1786 to Thirty-three thouſand Seven hundred Ninety-five Pounds Nineteen Shillings and Two Pence, and is intended to defray the Expence of Victualling the Ships in Ordinary, and the Officers and Servants employed therein, alſo thoſe employed in Navy Tranſports, ſmall Yachts, &c. The Computation for Harbour Victuals is made at the Rate of Six Pence *per* Man *per* Day for thoſe employed on Board the Ships in Ordinary, and of Eight Pence for the Men employed in Tranſports, &c. The Amount of thoſe Sums collectively is never adequate to the whole Expence of the Victualling Eſtabliſhment; Extra Services conſtantly occur, and old Balances are frequently demanded and paid, although not provided for in the Eſtimate which is laid before Parliament; an additional Charge likewiſe falls upon this Department, in conſequence of the high Prices paid for Proviſions or Stores upon Foreign Stations, with other incidental Expences, which are more or leſs conſiderable according to Circumſtances, and cannot be enumerated.

Beſides the Fund ariſing from the Money voted by Parliament, another Fund is formed of Monies produced from the Sale of Offal, decayed Proviſions, old Stores, &c. to which are added Sums repaid to clear Impreſts, Debts remaining due to Government upon balancing the Accounts of Purſers, &c. and in general all Monies whatſoever which are received by the Board of Victualling, except what is received directly from the Exchequer.

The Fund, under the Denomination of Old Stores, is appropriated to the defraying of the Salaries and Allowances of the Commiſſioners, Officers, Clerks, and others employed under the Board of Victualling, as already deſcribed.

The Officers, Clerks, &c. derive an Addition to the Income which they reſpectively receive from Government, in conſequence of Fees, Gratuities, Perquiſites, and Emoluments taken from Individuals. The Whole of the Expence to the Public and to Individuals, with the Particulars of Salaries and Allowances paid to the ſeveral Commiſſioners, Officers, &c. and alſo of the Fees, Gratuities, Perquiſites, and Emoluments, which the Officers, &c. derive from their Official Situations reſpectively,

claſſed under different Heads, are compriſed in a General Table, which is annexed to this Report, in the Appendix, N° 149. From that Table it appears that the Total Expence of the Eſtabliſhment under the Commiſſioners for Victualling Your Majeſty's Navy (Wages paid to Artificers, Labourers, and other inferior Perſons employed in the ſeveral Manufactories, excepted) in the Year ending the 31ſt of December 1784, amounted to £. 34,272. 19. 3. of which £. 28,399. 14. 8. was paid by the Public, and £. 5,873. 4. 7. by Individuals. Appendix, N° 149.

Having ſtated the Conſtitution, and a Detail of the actual Situation of the Victualling Service; and likewiſe the Duty, Salaries, Fees, Gratuities, Perquiſites, and Emoluments of the ſeveral Officers and Clerks who are employed in this Service; we ſhall next proceed to offer ſuch Obſervations as are the Reſult of an attentive and deliberate Inveſtigation, previous to our propoſing ſuch Amendments or Alterations in the preſent Syſtem, as it may be neceſſary in our Opinion to adopt hereafter.

The preſent Conſtitution conſiſts of a Board, and of ſubordinate Departments, in like Manner as that of the Navy Office; with this Exception, that the Lords Commiſſioners of the Admiralty were pleaſed, upon the Subject of Precedence, to direct, by their Order of the 3d of November 1784, that the Accountant for Caſh for the Time being ſhould be Chairman of the Board; and that the remaining Commiſſioners ſhould take Rank according to the Departments over which they reſpectively preſide.

We have given particular Attention to the Effects which the Diviſion of the Victualling Eſtabliſhment into a Board, and ſubordinate Departments, has been found to produce.

From the Statement we have given of the Duty annexed to thoſe Offices that are ſuperintended by the reſpective Commiſſioners, it appears, that ſeveral of them include Branches of Manufacture, as well as of Accounts. This Circumſtance afforded us an Opportunity of viewing the Operation of thoſe Departments in a double but leſs favourable Light.

We apprehend, that to direct with Effect the Proceſs of Manufacture, requires a regular, daily, and unremitting Attendance, which no Commiſſioner can poſſibly beſtow; alſo practical Skill and Knowledge, with reſpect to the particular Species of Manufacture, which few, if any, Gentlemen in their Habits of Life can be expected to poſſeſs. We find, likewiſe, that the Commiſſioners Superintendance over the ſeveral Departments in Queſtion is rather nominal than real.

The Chairman of the Victualling Board is preciſely in the ſame Predicament as the Comptroller of the Navy; namely, preſiding over ſeveral important Departments, in which not fewer than Thirty Officers and Clerks are employed; whilſt his other numerous Avocations, neceſſarily ariſing from the Exerciſe of a general Superintendance over the whole Eſtabliſhment, muſt preclude him from yielding that ſtrict or proper Attention to the Buſineſs of any ſingle Department ſeparately conſidered, which from its Importance it may demand. The remaining Departments, that of the Hoy Taker excepted, are under the Direction of the Accountant for Stores; conſequently the other Commiſſioners muſt be attached to Branches of Manufacture.

This Arrangement of Office indicates the Probability that another Motive operated in Favour of Departments, beſides the correct Execution and due Diſpatch of Public Buſineſs. The Patronage annexed to the Offices of Accountant for Caſh, and of Accountant for Stores, greatly exceeds the due Proportion, when compared with the Patronage which collectively or individually is annexed to the ſeveral Offices that are under the Superintendance of the remaining Commiſſioners. We muſt, however, in Juſtice to the Commiſſioners who preſide over the Departments before mentioned, obſerve that they appear to have exerciſed their Right of Patronage with great Propriety, by not receiving any Premium or valuable Conſideration whatſoever from thoſe Perſons who have been the Objects of it.

In the forming of Contracts, Two different Modes are purſued: For the Stores and Manufactories at Home, it is uſually the Cuſtom to contract for each Article ſeparately; but for the ſeveral Foreign Stations, it ſeems unavoidable that One Contractor ſhould engage to ſupply the Whole; the Mode therefore of aſcertaining which Propoſal contains the moſt reaſonable Terms for victualling of Ships upon Foreign Stations, is liable to Abuſe; and as the Public have already ſuffered very materially thereby, it becomes neceſſary for us to explain the Manner in which the ſame operated during the laſt War. It appears that every Seaman is entitled to a certain Quantity of Proviſions Weekly, which is called a Ration; and as ſuch Ration is compoſed of different Species of Proviſions, an Average of Prices muſt be formed in order to eſtimate its Value. If the Contractor perceives that he ſhall be enabled to iſſue a greater Quantity than the due Proportion of One Article which affords to him a large Profit, he will, under that Expectation, reduce the Price of another which he can withhold; and regulate his Tender to the Board accordingly: But he can neither in his Iſſues exceed in one Inſtance, nor diminiſh in another, without the Connivance of Purſers, whoſe Duty it is to prevent ſuch Practices. To explain the Mode in which the Rations are computed, we have annexed a Statement of the ſame in the Appendix, N° 148; and we cannot exhibit more deciſive Evidence of the Injury which the Public has ſuſtained in this Branch of the Victualling Service, than by adverting to the Contracts at Saint Lucie and Barbadoes, which were held by the ſame Perſon during the laſt War; and by comparing the ſeveral Prices in each with the Contract Prices for Jamaica, to demonſtrate that the former were exceptionable in Two material Circumſtances. From the Papers delivered to us by a Gentleman lately a Commiſſioner, to whoſe Zeal the Public has been much indebted in detecting and proſecuting to Conviction and Puniſhment a notorious Delinquent, we are enabled to ſtate the following Compariſon; *viz.* N° 148. Appendix, N° 7.

CONTRACTS held by the same Person.				CONTRACT held by a different Person.	
At Saint Lucie.		At Barbadoes.		At Jamaica.	
	s. d.		s. d.		s. d.
Bread	44 —		38 —		31 6
Rum	5 —		3 6		4 6
Beef	1 9		— 10		— 11
Pork	— 6		1 4		— 6
Peaſe	3 —		10 —		3 —
Oatmeal	10 —		3 —		3 —
Butter	1 6		1 6		1 8
Vinegar	— 6		— 6		— 6
Bags	5 —		5 —		2 —

The Firſt Remark which occurs upon an Inſpection of the preceding Statement, is the Cheapneſs of the Prices of moſt of the Articles which were provided under the Contract for Jamaica, when compared with the Prices of the ſame Articles which were provided under the Contract for Saint Lucie and Barbadoes reſpectively; for the Average of thoſe at Jamaica amounts only to 12*d.* $\frac{31}{100}$ for each Man, *per* Day; but the Average of thoſe at Saint Lucie amounts to 15*d.* $\frac{80}{100}$ *per* Man *per* Day: Suppoſing, therefore, only Eight thouſand Men to have been victualled at Saint Lucie for One Year, the Difference and Loſs to the Public muſt have amounted to Forty-two thouſand Five hundred Pounds. £. 42,500.

The Second Remark ariſes from the Variation in the Prices of the ſame Articles, for Two Iſlands which are ſituated ſo near to each other, and yet the Contracts for both held and executed by the ſame Perſon. It was evidently for the Intereſt of the Contractor to deliver the larger Proportion of Beef at Saint Lucie and of Pork at Barbadoes; which he availed himſelf of accordingly. We muſt therefore expreſs our Surprize, that the Contracts for Saint Lucie and Barbadoes ſhould have been ſuffered to remain in the Hands of the ſame Perſon at ſuch different Prices, and upon Terms ſo diſadvantageous in every Reſpect to the Public.

But as it is with the utmoſt Concern, that in the faithful Execution of the Truſt repoſed in us, we find ourſelves under the Neceſſity of paſſing Cenſure, we now come to a Part of our Duty far more agreeable, we mean Approbation. It is with great Satisfaction we obſerve, that the Public Attention for ſome Time paſt, to the Mode of conducting the Victualling Department, has given additional Force and Effect to the Zeal and Integrity which at every Period have animated many able Servants of the Crown in that Office; and which Circumſtance, added to the Ability, practical Knowledge, and Character at preſent exerted, leave us no Reaſon to doubt but that every Means will be uſed in future to correct and prevent Abuſes. The Mode of contracting which we have cenſured has already been ſo far reformed, as that no Propoſal is now attended to, the Prices in which are much too high, or much too low; and which may be further improved, by eſtabliſhing ſome correct and equitable Limitation of the Prices in Queſtion.

We are inclined to believe that the Frauds which have been committed in the Victualling Contracts were the Cauſe of, or at leaſt the Pretence for employing the Delinquent already alluded to, to purchaſe upon Commiſſion; a Mode of Proceeding undoubtedly beneficial to the Public, if attended with Skill and Fidelity in the Perſons to whom the Execution of the Service is intruſted; but it holds out ſo many Temptations to Men of a fraudulent Diſpoſition, that we fear the Inſtances of Abuſe have been many. The Commiſſioners, however, have very wiſely abandoned the Practice of making Purchaſes upon Commiſſion, for a Service ſo permanent and extenſive as the Victualling of the Navy; almoſt the Whole of the Proviſions and Stores being at preſent provided by Contract, in Conſequence of Public Notice being given for the Delivery of Propoſals for that Purpoſe.

The more we conſider the Manner in which the Accounts of the Victualling Department are kept, the numerous Vouchers which are required, and the various Checks which have been inſtituted from Time to Time, the more we are induced to approve the general Theory, at the ſame Time that we feel ourſelves obliged to condemn the Practice. We conceive that it is not merely ſufficient for the Security of the Public, that Vouchers, Certificates, and Affidavits be produced, which are regular, and in due Form; it is further neceſſary, and we muſt add, it is the indiſpenſable Duty of the reſpective Officers, to eſtimate the Degree of Faith and Confidence which is due to thoſe Documents reſpectively, when the Accounts to which they relate, or the Vouchers themſelves, bear a ſuſpicious Appearance. We do not throw out this Inſinuation upon ſlight Ground; nor do we mean to create ſuch a Suſpicion as would impede the Execution of Public Buſineſs, if not render it altogether impracticable; but, when Vouchers, Certificates, and Affidavits are produced, ſtating

that Proviſions or Stores were actually received on Board, which were never in Fact purchaſed; and that Prices were paid greatly exceeding the known Value of the ſeveral Articles ſo pretended to have been purchaſed; or when Names are written upon ſuch Papers, which the moſt ſuperficial Obſerver would pronounce to be fraudulent; we think ourſelves juſtified in ſaying that the Merit of ſuch ſuſpicious Documents ſhould be well weighed, and that the Articles to which they relate ſhould never be allowed. We muſt moreover obſerve, that Vouchers of doubtful Authority frequently occur, and are obtained with too great Facility. The Confidence which Commanding Officers and Captains upon Foreign Stations often repoſe in their Purſers, induces many to ſign the Accounts which are preſented to them, as a Matter of courſe; and the Certificates, &c. which are produced from Merchants, or others, are frequently ſigned by thoſe very Perſons who participate in the Fraud. The Example of the Commanding Officer or Captain is generally followed by the Officers under him; and when the Clerks in the reſpective Departments at Home, whoſe Duty it is to examine the Accounts before mentioned, find the Tranſactions which excite their Suſpicion authenticated by Commanders, whoſe perſonal Characters place them far beyond the remoteſt Idea of their Connivance at Fraud, it is natural for them to abandon ſuch Suſpicion; the Accounts are of courſe paſſed without Remark; and the Loſs, which upon many Occaſions is very conſiderable, falls upon the Public.

The great Objects of Abuſe, to which in the preceding Obſervations we allude, originate at and apply to Foreign Stations; which we ſhall more fully ſtate in a Special Report upon that Subject. Meantime we proceed to explain the Situation of Purſers; upon the Integrity of whom ſo much depends, and in whoſe proper Diſcharge of the Truſt repoſed in them the Public Service is ſo deeply intereſted. Each Purſer is charged with the Proviſions and Victualling Stores received on Board, and which he diſtributes amongſt the Crew, according to a fixed Rate of Allowance to each Man. When he renders an Account he deducts, or is credited for, One Eighth Part of the original Charge, as an Indemnification for the uſual Waſte and Decay; and he is likewiſe allowed for any Savings which he may have been enabled to make, out of the cuſtomary Allowances before ſtated, or by Purchaſes from the Seamen; theſe Credits, if fairly accounted for, would at all Times produce a conſiderable Balance in the Purſer's Favour, and alſo a Profit to the Public. But, as the Prices which are allowed by the Public to the Purſer are greatly below the real Value of the reſpective Articles; he finds it more for his Intereſt to ſell his ſurplus Proviſions, and Credit by Savings to the Contractors or others, who afterwards diſpoſe of the ſame to the Public at the higheſt Prices; as a neceſſary Conſequence of this Colluſion, falſe Certificates are made out and tranſmitted, to the Truth of which the Purſer muſt ſwear before the Accounts can be paſſed; moreover, the Purſer receives Credit for the full Amount of Proviſions and Stores for the Number of Men returned as muſtered on Board; and from which Practice we fear that he derives a further Advantage, to the Detriment of the Public. When we conſider the Sources from which Purſers derive their Emoluments, it ſeems to be ſcarcely poſſible for them to expend the Proviſions and Stores which they receive; and conſequently, a Balance ought at all Times to be due to them. Our Aſtoniſhment therefore was great, upon finding, from an Account tranſmitted to us by the Board, that not leſs than the enormous Sum of Seventy-eight thouſand Pounds was due from Purſers whoſe Accounts had been made up, almoſt the Whole of which Money will be loſt; and which Circumſtance alone affords an incontrovertible Proof of the Neceſſity of Regulations.

Appendix, N° 146 B. £. 78,000.

With reſpect to the Oaths which are adminiſtered to Purſers upon the Occaſions before ſtated, they appear to us pointed and comprehenſive, ſo as to include every Species of Fraud to which we have alluded. We find notwithſtanding that there are Perſons who, although they will object to the ſlighteſt Addition or Alteration in the Terms of the Oaths tendered to them, yet do not heſitate in the ſmalleſt Degree to take them in their uſual Form; this therefore becomes a Subject that calls for the Interpoſition of Authority, in order to ſupply the evident Defect of Syſtem; we ſhall take Occaſion to ſuggeſt ſuch Regulations as we truſt will be found adequate to the Prevention of thoſe Evils to which, in the Caſe under Conſideration, we conceive the Public Service to be at preſent expoſed.

In the Courſe of our Inveſtigation into the Modes of keeping Accounts, and of paſſing them through the various Departments of the Victualling Eſtabliſhment, we naturally directed a Part of our Attention to ſuch Accounts as were in Arrear, and to the outſtanding Debts due to the Public: With reſpect to the former the Arrear in Queſtion had been diſregarded, as well from Neglect, as from other Cauſes which no longer exiſt; we have now however every Reaſon to be ſatisfied, from the Proofs laid before us, of the Diligence lately exerted in that Branch of the Service. The Proceſs for the Liquidation of Debts due to the Crown hath been already deſcribed; namely, a Letter is written to the Debtor directing him to pay, and another Letter written to the Treaſurer of the Navy, requiring him to receive the Balance. After taking theſe Meaſures, however, very little Attention appears formerly to have been given to render the ſame effectual; and conſequently the ſeveral Debts in Queſtion have continued to accumulate, between the 1ſt of January 1750 and the 31ſt of December 1786, till they amount collectively to the Sum of One hundred Seventy-five thouſand Two hundred Seventy-four Pounds, Five Shillings and Eight Pence, excluſive of the outſtanding Balances due from Purſers.

Appendix, N° 146 A. £. 175,274. 5. 8.

On the Sixth of March 1786 the Board, alarmed it ſhould ſeem at the State of the Accounts before mentioned, reſolved to employ the Chief Clerk for keeping a Charge on the Treaſurer, to exert

his beſt Endeavours for the Liquidation of the ſaid Debts under their Direction and Controul; in purſuance whereof the Chief Clerk laid before the Board, ſo early as on the 5th of January 1787, a Statement of his Progreſs, by which it appeared that the Balances recovered to that Time amounted
£. 31,606. 1. 1¼. to Thirty-one thouſand Six hundred and Six Pounds One Shilling and One Penny Three Farthings; whereupon the Commiſſioners acknowledged his Merit, and directed a proper Reward to be given to himſelf, and alſo to his Aſſiſtants.

On the Third of April 1787 the Commiſſioners reſumed the Conſideration of the Subject, when they determined not to attempt, for the preſent, the Recovery of any Balance, the Origin of which was prior to the 1ſt of January 1787, in order that their whole Attention might be given to Debts which had originated at later Periods; and which conſequently were more likely to be realiſed. We have no Doubt that a Continuation of the ſame neceſſary Vigilance and Attention on the Part of the Commiſſioners, added to the Perſeverance of the Chief Clerk for keeping a Charge on the Treaſurer and his Aſſiſtants, will tend ultimately to replace in the Coffers of the Public a conſiderable Part of the Sums which are ſtill outſtanding, and due from Individuals.

The conſiderable Allowances which had formerly been claimed by Store-keepers on Account of Waſte, induced us to give the ſtricteſt Attention to this Subject, and particularly with a View to aſcertain how far it would be practicable to take Surveys of the Remains of each Article in Store at ſhort Periods. The Attention which has lately been afforded to Claims of this Nature leaves nothing for us to ſuggeſt or recommend, except Perſeverance; as we find that Claims for Waſte on all Articles are very materially decreaſed, and that of ſome Articles, which formerly proved deficient, there now remains, at Times, a Surplus.

With reſpect to Surveys of Remains in Store, we are fully perſuaded, as well from the Evidence given by the ſeveral Store-keepers as from that of other Perſons whom we have examined relative to the Buſineſs, that ſuch Surveys may be taken every Three Months with ſufficient Preciſion, provided that the requiſite Accounts be regularly poſted. By this Means the Office in London would at all Times poſſeſs a complete Check and Controul over the Proceedings of each Store-keeper: For by comparing ſuch Survey with the Accounts of Receipts and Iſſues, the Tranſactions of the Store-Keeper would be correctly aſcertained, and conſequently an additional Security be acquired for the Property which is entruſted to his Care. Such Surveys afford the only effectual Check upon, or Proof of the Rectitude of the Accounts of every Officer whatſoever who is connected with the Stores. If the Accounts be duly poſted, the Surveys in Queſtion may be taken with Eaſe; but if Difficulties ſhould ariſe, they muſt originate from ſuch Accounts not being regular; and which Circumſtance we believe to have been the chief Cauſe of the Obſtructions experienced heretofore in this Branch of the Service. The Commiſſioners have Two moſt powerful Inducements never to loſe Sight of this important Object; the Firſt reſulting from the additional Security which would be derived to the Public Property; the Second ariſing from the unequivocal Proof that would in ſuch Caſe be afforded of the Account of other Officers, as well as the Store-keepers being regularly kept and brought up; without which the Surveys cannot be accompliſhed: It may alſo be neceſſary to ſend an Officer from London Once in every Year for the Purpoſe of aſſiſting at and checking theſe Surveys, as recommended in our Sixth Report.

In our Inveſtigation of the ſeveral Eſtabliſhments which are ſubordinate to the Victualling Office in London, the one at Deptford attracted more particularly our Notice, not only from the Circumſtance of being the Extenſion of an ancient Syſtem, under the immediate Superintendance of the Commiſſioners; and alſo of its being at preſent in a progreſſive State; but likewiſe becauſe it will require material Alterations for its better Government in future. It was, moreover, a principal Object of our Enquiry, to endeavour at aſcertaining whether the Eſtabliſhment in Queſtion, which has been attended with ſo conſiderable an Expence to the Public, is likely, from the Advantages which ſhall hereafter ariſe, to juſtify ſuch Expence when completed. The original Intention, which prompted this Eſtabliſhment, is obvious and laudable; namely, to prevent by every Means poſſible the Intervention and likewiſe Dependance upon Contractors or their Agents for the ſupplying of Your Majeſty's Fleets with the Whole of their Victualling Stores, in conſequence of the numerous Frauds and Abuſes to which that Branch of the Public Service had been expoſed. Thoſe important Points, we are inclined to believe, will in a great Degree be accompliſhed; and from the Caution with which the Commiſſioners at preſent form their Contracts for the raw Materials or component Parts of the Ration; the minute Inſpection and numerous Checks upon receiving the reſpective Articles into Store; from the Proceſs of Manufacture, and alſo the Produce ultimately reſulting from the ſame, as hath been already deſcribed; we truſt that the Means will be afforded of furniſhing a very conſiderable Proportion of the Victualling required for Your Majeſty's Navy; each Article of which ought to be of the beſt Quality, and at a reaſonable Price—Objects which muſt be deemed ſufficient to juſtify the Eſtabliſhment, by every Perſon who is converſant with the Manner in which Contracts for Victualling Stores have heretofore been executed.

We have been informed that a very conſiderable Reduction in the Public Expence hath taken Place in the Cooperage; ſome Particulars of which Reduction we ſhall ſelect from Eſtimates that have been delivered to us by thoſe who have either ſuperintended, or been actually employed in the Duties of that Department.

It appears that from the Year 1775 to 1782, incluſive, there were iſſued tight Caſks to the Amount
£. 681,927. 16. 1. of Six hundred Eighty-one thouſand Nine hundred Twenty-ſeven Pounds Sixteen Shillings and

One Penny. A Part thereof were made in Your Majeſty's Storehouſes; and the Remainder, amounting to Three hundred Fifty-four thouſand One hundred Forty-four Pounds Fifteen Shillings and Six Pence Halfpenny, were purchaſed from Contractors. £. 354,144. 15. 6½.

It further appears by the Eſtimates before mentioned, that the latter would have coſt, if they had been manufactured at Deptford, no more than Two hundred Thirty-ſix thouſand Fifteen Pounds Seventeen Shillings and Three Pence Three Farthings; conſequently the Saving upon this Article would have amounted to One hundred Eighteen thouſand One hundred Twenty-eight Pounds Eighteen Shillings and Two Pence Three Farthings. £. 236,015. 17. 3¾. £. 118,128. 18. 2¾.

No comparative Eſtimate has been formed of the Saving which would have accrued from the dry Caſks iſſued during the Period before ſtated, amounting in Value to One hundred Forty-two thouſand Eight hundred Thirty-five Pounds Nineteen Shillings; but the Commiſſioner who preſides over this Department, and who has given great Attention thereto, during the ſhort Time he has been a Member of the Victualling Board, is of Opinion that out of the Sum of Four hundred Eighty-five thouſand and Ninety Pounds, which was paid to Contractors for Caſks only, during the laſt War, not leſs than One hundred and Sixty thouſand Pounds would have been ſaved to the Nation, if the ſame had been manufactured at Deptford. And the Commiſſioner who was previouſly at the Head of this Department entertains the ſame Opinion. £. 142,835. 19. £. 485,090. £. 160,000.

At the Commencement of the Period already mentioned, the Butts were hooped by Contract; and accordingly we find that the Sum of Four thouſand Five hundred and Twenty-nine Pounds Eight Shillings was paid to the Contractors for hooping Thirty thouſand One hundred Ninety-ſix Butts: But if the like Number had been hooped at Deptford, the Expence would have been no more than Seven hundred Fifty-four Pounds Eighteen Shillings, and conſequently a Saving would have accrued to the Public of Three thouſand Seven hundred Seventy-four Pounds Ten Shillings. £. 4.529. 8. £. 754. 18. £. 3,774. 10.

The old Staves, the Sale of which uſed formerly to produce but Seven Pounds and Eight Pounds *per* Thouſand, now yield Twelve Pounds *per* Thouſand; a very conſiderable Improvement alſo has been introduced, by the ſubſtituting of Engliſh Beech Staves, at the Rate of Twenty-eight Pounds *per* Thouſand, in the Place of Foreign Oak Staves, at Thirty-two Pounds; and the former of which have ſucceeded ſo well, that the old Engliſh Beech Staves ſell for more than the old Foreign Oak Staves uſed to do. The Firſt Coſt of the Material therefore is retained within this Kingdom, and the Public actually pay leſs upon the Whole than they did heretofore.

The Departments of the Brewhouſe and Bakehouſe are conducted with great Propriety; and on that Account are conſtantly held out by the Commiſſioners to the ſubordinate Eſtabliſhments at other Places, as Examples worthy of Imitation. No Comparative Eſtimates have been laid before us of the Savings which accrue to the Public from thoſe Manufactories; but we are ſatisfied that the Quality of the Beer and of the Bread is good, and proper for Your Majeſty's Service; alſo, that all poſſible Attention is ſhewn in the Expenditure of the Raw Materials iſſued for Manufacture; and which we conceive is all that can be expected from a correct and frugal Management.

It would have afforded us great Satisfaction, could we have extended our Approbation to the Cutting Houſe, which is the Place appropriated to the cutting up, ſalting, and packing of the Beef and Pork; but we find the Mode of conducting this Branch of the Service to be exceedingly defective. In cutting of the Beef, One hundred and Twelve Pounds Weight ought to produce Thirteen Pieces of Eight Pounds each; and which Diviſion allows Eight Pounds for Bones and Waſte. It is afterwards ſalted, and when packed, the Weight and Number of Pieces are marked upon each Caſk. The Pork is cut into ſmaller Pieces, and an Allowance of Two Pounds out of every One hundred and Twelve Pounds made for Waſte. Purſers and others receive the Beef and Pork, according to the Specification of Particulars marked upon the Caſk. If the ſame prove deficient, a regular Survey is made; and the neceſſary Documents are tranſmitted to the Accountant for Stores in London, in order that the Purſer, &c. may obtain Credit for the Deficiency. The Mode of ſtating ſuch Deficiencies is, either as being ſhort of the Number of Pieces which each Caſk ought to contain; or as being deficient in the Number of Pounds which each Caſk ought to weigh. We underſtand that numerous and unuſual Claims were made by Purſers under both Heads during the laſt War: But no Complaints have been made with reſpect to ſhort Contents, or defective Weight, of the Iriſh Beef and Pork; we therefore apprehend that the Deficiencies which occaſioned the Claims before mentioned from Purſers during the laſt War, muſt have ariſen either from Miſmanagement, Neglect, or from Want of Skill. In order to obtain the beſt Information poſſible on this Subject, we required a Return of ſhort Contents for a Series of Years; in conſequence whereof we were furniſhed with Returns from Plymouth, from the Year 1764 to 1785 incluſive, and likewiſe from other Places; by which it appears, that the moſt material Defalcation commenced in Michaelmas Quarter 1775, and continued until Chriſtmas Quarter 1785; previous to which latter Period great Exertions had been made to diſcover and to correct the Abuſe; and which Exertions have been purſued without Intermiſſion to the preſent Time, and are ſtill continued. It is further admitted, that the Beef and Pork manufactured at Deptford are not equal in Quality to the Beef and Pork manufactured in Ireland; and which may in ſome Degree be attributed to the Uſe of inferior Salt; and alſo to the Want of the ſame Skill and Practice in the cutting, curing, and packing of the Meat.

In order to prevent in future the Abuſe before mentioned, it hath been propoſed to contract with

the ſame Perſon, as well for the Delivery of the Oxen and Hogs in the Firſt Inſtance, as for the ſubſequent ſalting and packing of the Meat; and to render ſuch Contractor reſponſible for the Contents of each Caſk, in which the Meat in Queſtion ſhall have been packed. But we apprehend that this Plan, although it corrects the Evil in One Reſpect, may be productive of Inconveniencies of a more extenſive Nature.

Whilſt the Contract for live Cattle is left open to every Bidder or Butcher, a Competition is naturally excited, and in Conſequence thereof the Public are well ſupplied both with reſpect to Quantity, and likewiſe as to Quality and Price; but, if the Contractor was alſo to commence Manufacturer, the Number of Perſons who poſſeſs any competent Skill in the Proceſs of Manufacture is ſo ſmall, that Competition would be checked, and conſequently Monopoly muſt enſue. Moreover, we are of Opinion, that the original Principle upon which the preſent Eſtabliſhment at Deptford was formed, will not have had its complete Operation, until the Beef and Pork can be cured and packed to as great Perfection at that Place as in Ireland, or by any Contractor whatſoever; and from the Continuance of the Zeal and Attention which have lately prevailed in the Victualling Department, we truſt that both thoſe Purpoſes will ultimately be accompliſhed.

The beſt Method whereby to aſcertain the Advantages reſulting from the Eſtabliſhment at Deptford, is, to view it upon a large Scale, comprehending all its Branches. To that End, an Eſtimate has been formed of the Coſt of a Ration manufactured at Deptford, according to the Average Prices which were paid for the ſeveral component Articles during the Whole of the laſt War, and which amounts to Nine Pence Halfpenny; whilſt the Average of the Prices paid to the reſpective Contractors for the Weſt India and Jamaica Stations during the ſame Period was Thirteen Pence Two Fifths of a Penny; the Difference between which Prices is amply ſufficient to defray not only the Expence of Freight and Inſurance, but alſo every other incidental Charge whatſoever. We muſt therefore expreſs our Approbation of the Eſtabliſhment at Deptford, and recommend that the Whole of the Plan be compleated with all Expedition, as being a Meaſure which in ſome Reſpects we conſider to be indiſpenſably neceſſary, and which alſo in its Conſequences muſt be productive of very eſſential Advantages to the Public.

After having taken a general View of the Propriety and Utility of the Inſtitution itſelf; we in the next Place proceeded to inveſtigate the Mode of conducting the Buſineſs of this Eſtabliſhment, as well with reſpect to the general Superintendance as to particular Parts; and from the Reſult of our Enquiries we find, that it will be incumbent upon us to propoſe the Introduction of another Syſtem, in lieu of the preſent imperfect one, and the rather as the Regulations which we ſhall hereafter ſubmit to Your Majeſty's Conſideration for the Board of Commiſſioners in London, will render very material Alterations abſolutely neceſſary in the Management of the Stores, &c. at Deptford.

We have already ſtated in general Terms our Opinion relative to the Victualling Eſtabliſhments at Portſmouth, Plymouth, and Chatham; and no further Obſervations occur to us thereon. We have however deemed it our Duty to enquire into the Complaint which was made to the Honourable Houſe of Commons in the Year 1783, relative to Frauds and Abuſes ſaid to have been committed in the Victualling Department at Portſmouth, and which produced a Report from the Committee to whom the Complaint in Queſtion was referred, ſtating ſuch Frauds and Abuſes to be of great Magnitude and Importance. The Powers with which we are inveſted by the Legiſlature enabled us to examine the ſeveral Parties upon Oath; and accordingly we have annexed hereunto the joint Depoſition of John Thomas, John Valentine, William Recks, Richard Skewes, John Thomas Junior, Joſeph Clarke, John Foſter, Daniel Giberne, Cheeſeman Bedford, Edward Chillingſworth, Samuel Ireland; and likewiſe the ſeparate Depoſitions of John Reeks, Francis Marſh, Richard Reckes, and Robert Godfrey; all of whom anſwer very diſtinctly to the Five ſpecific Charges which are contained in the Report.

N° 151.

N° 108, 110, 111, 105.

The Subſtance of our Examination, and our Opinion thereon, we now preſume to ſtate; and ſhall follow the ſame Order as laid down in the above mentioned Report.

Firſt Charge. "Embezzlement of Your Majeſty's Stores, by removing or uſing the ſame for pri-
"vate Advantage."

It is admitted that ſome Articles, amounting in the Whole to Four Pounds, were taken from the Stores for the Uſe of Individuals; but the Explanation which is given in the Depoſition muſt remove all Suſpicion of any Fraud or Embezzlement having been intended, unleſs the Value of the Mops and Brooms may be conſidered as ſuch.

Second Charge. "Granting Certificates for Stores before they had actually been received, and like-
"wiſe for Articles ſhort received."

Every Certificate ſtating the Receipt of Stores muſt have the Signatures of the Three Principal Officers ſubſcribed to it. As the Buſineſs in its various Branches cannot be carried on upon the ſame Spot, thoſe Officers may happen to be ſeparated when Stores are receiving at different Places; and in ſuch Caſe the Officer who was abſent will ſign afterwards; but he may have ſigned before the Delivery, and which upon One Occaſion appears to have been done. The Certificate however is of no Validity without the Signatures of all the Officers; but from the Regularity with which the Department in Queſ-

tion

tion is conducted, we find not the ſmalleſt Difficulty in believing that no Certificate did iſſue at the Time ſpecified in the Complaint, until the Stores had been actually received.

Third Charge. " Receiving of Stores which were improper in Quality, and not according to Con-
" tract."

This Charge, which hath Reſpect principally to Biſcuit delivered upon Contract, is poſitively denied by the Perſons whom we have examined, and we ſee no Reaſon to doubt the Truth of their Aſſertions.

Fourth Charge. " Public Officers acting as Agents for Contractors."

We beg Leave to refer to the Depoſition before mentioned, for an Account of the trifling Extent to which this Practice hath been carried; but we concur entirely with the Committee in reprobating the general Principle of Officers and Clerks acting as Agents to Contractors, or others. We muſt nevertheleſs obſerve, that this Practice is of long Standing, and has been adopted by many of the beſt Officers, who do not conſider it as an Abuſe; and it is certainly purſued to a far greater Extent in other Departments of the Naval Eſtabliſhment than it has been in the Victualling Department at Portſmouth.

Fifth Charge. " Public Officers demanding and receiving exorbitant Fees."

This they peremptorily aſſert is not true, and their Aſſertion is in ſome Meaſure confirmed by the Practice of Fees being received only by Clerks, and not by Officers. But it is very probable that the Charge applies to the late Hoy Taker in London, who actually received very exorbitant Fees, and whoſe Conduct in other Reſpects appears to have been very exceptionable; but he is no longer in the Service.

A further Part of the Report of the Committee, from its great Importance, claimed our moſt earneſt Attention; namely, the large Deficiencies ſtated to have happened in the Year 1780; and which are divided into Quarterly Returns. If thoſe Deficiencies were real, and if they ultimately ſubjected the Public to a Loſs, the reſpective Officers muſt have been highly negligent and culpable. But all Apprehenſion upon the Subject would have been completely removed, if the Surplus which remained in other Quarters had been ſtated. To explain this Circumſtance we ſhall ſelect the largeſt Article, viz. that of Bread, the Deficiency in which, at Chriſtmas 1780, is ſtated to have been Two hundred Thirty-ſeven Thouſand Two hundred and Forty-five Pounds. lbs. 237,245.

In the next Quarter ending at Lady Day 1781, there was a Surplus of Two hundred Twenty-two thouſand Three hundred and Forty-eight Pounds. lbs. 222,348.

Here however we muſt obſerve, that apparent large Surpluſſes are equally irregular with large Deficiencies; both of which, we truſt, will be prevented hereafter, by adopting the Plan which we ſhall ſubmit for an uniform, regular, and correct Syſtem of Accounts in all the Departments of the Victualling Eſtabliſhment; and whereby the ſeveral Officers will be enabled to take Quarterly Surveys with much greater Preciſion than heretofore hath ever been the Caſe. For further Information, we muſt refer to the Depoſitions in the Appendix, and ſhall only add One general Remark reſpecting the Out Ports, namely, that no Fraud whatſoever can be committed with Succeſs without the Concurrence or Connivance of ſeveral Perſons; for the Agent Victualler, the Store-keeper, and the Clerk of the Cheque, or a Perſon deputed from each of thoſe Departments, on Behalf of their reſpective Principals muſt all join in order to carry through any Tranſaction whatever.

The ſmall Salaries which are annexed to very important and arduous Stations in the Victualling Department have given Birth to Emoluments of a very different Nature, and which in their Conſequences have been productive of great Detriment and Loſs to the Public. When Fees are received according to a Rate, which is correctly aſcertained, and never exceeded, they undoubtedly become the beſt Subſtitute poſſible for a low Salary; but we are apprehenſive that Purity ſeldom exiſts, when the Party who benefits by the Fee is himſelf the Receiver. And we are confirmed in this Opinion, by finding that Fees have frequently been paid, which were not only conſiderable, but exorbitant; and which could not have been given merely for the Purpoſe of accelerating the Proceſs of a regular Buſineſs. In ſuch Caſes, the Injury ſuſtained by the Public cannot be eſtimated. Nor is the Perſon who receives the Fee always aware of the Extent of the Service which he renders to the Party; and, if he were, the Power of an extra Fee, tendered to a Man in limited Circumſtances, muſt, in many Inſtances be irreſiſtible. A Statement of the Fees which are uſually taken is inſerted in the Appendix, N° 147, and by which it will appear that they ariſe chiefly from Sources which ought not to exiſt: It is therefore our Intention to propoſe an entire new Regulation upon this Head hereafter. N° 147.

Several of the Officers and Clerks act as Agents for Purſers, other Officers of Ships, and ſometimes for Contractors; a Practice which, however ſanctioned by long Uſage or Cuſtom, we muſt continue to reprobate upon every Occaſion. And here we muſt obſerve, that the large Fees which, at Times, have been received from Individuals; the Readineſs with which one Officer is naturally diſpoſed to accommodate another, although he may belong to a different Department; and the Temptation to which every Perſon is expoſed in paſſing Accounts through the Office to which he be-

longs, leave us no Reaſon to wonder at the Frauds which have been repeatedly, and with ſo much Succeſs, practiſed upon the Public.

When the late Hoy Taker was in Office, we find, that many Tranſports were hired by the Board which belonged to himſelf, and to other Perſons in Your Majeſty's Victualling Service. At the ſame Time that we do in the ſtrongeſt Terms expreſs our Diſapprobation of ſuch Conduct on the Part of the Perſons in Queſtion, we cannot avoid teſtifying our Surprize, that ſuch an improper Proceeding ſhould have eſcaped the Cenſure and Correction of the Board; to ſeveral Members of which it was well known at the Time.

It moreover appears that ſome inferior Perſons in Office have been concerned in the Purchaſe of decayed Proviſions and Stores: The making ſuch Purchaſes is alſo very reprehenſible; but we do not apprehend that they have extended to any conſiderable Amount.

In Conſequence of the Practice which prevails in the Navy Office, of receiving Premiums upon the Appointment of Clerks, we directed our Enquiry to the like Object under the Victualling Eſtabliſhment: And we underſtand that Inſtances thereof have occurred formerly; but that the preſent Commiſſioners do not receive ſuch Premiums. The preſent Chairman informed us, that Two Vacancies had happened in the Department over which he preſides, during the ſhort Time in which he had held that Office; and Four Vacancies have happened in the Department of the Accountant for Stores, but no Premium nor valuable Conſideration whatſoever was paid by any of the Perſons who were appointed to fill the ſame. The Cuſtom however prevails at the Out Ports, and which it becomes abſolutely neceſſary to aboliſh without Delay; for we conſider the Premiums in Queſtion to be the Source from whence Corruption, as well in Principle as in Practice, originally ſprings; a bad Example being thereby held out to inferior Perſons, who, it is to be feared, will ſeldom heſitate to ſell that Favour and Indulgence to others, which they have purchaſed at a conſiderable Expence for themſelves.

Amongſt the Emoluments which are derived by the Officers and Clerks upon the Victualling Eſtabliſhment from their reſpective Stations, we cannot avoid noticing the extra Allowances, which the Commiſſioners have directed to be paid to them, for tranſcribing Papers to be laid before Parliament, and for other Purpoſes. Upon this Subject we ſhall content ourſelves with obſerving, that if the regular Allowances of ſuch Officers and Clerks were adequate to their ſeveral Stations, the extra Allowance would become improper, becauſe, in ſuch Caſe, the Whole of their Time ought to be devoted to the Duties of their reſpective Offices, without indulging any Expectation of additional Recompence or Emolument. But the Regulations which in the ſubſequent Part of this Report we ſhall propoſe, will we truſt, in Time to come, render ſuch extra Allowances in a great Degree unneceſſary.

There are other Remarks which occurred to us in the Courſe of our Inveſtigation, which we decline introducing in this Place, as they are connected with the Regulations we propoſe to ſuggeſt; to which important Part of our Duty we now proceed; namely, to ſubmit ſuch Reforms or Corrections, in the preſent Syſtem, and likewiſe ſuch Arrangements as we conceive to be indiſpenſably neceſſary for the better Management in future of the Department of Your Majeſty's Victualling Service at Home. In a Syſtem ſo various, complicated, and extenſive, as that of Victualling Your Majeſty's Navy, and where great Reliance muſt be had upon the Zeal, Integrity, and Skill of the ſeveral Perſons employed; it is, perhaps, beyond the Reach of Human Wiſdom to ſuggeſt a Plan which ſhall be ſo perfect and complete in all its Parts as to preclude the Poſſibility of Fraud or Abuſe. The Facts we have ſtated however do ſo fully evince the Propriety of ſome new Arrangement, that while we are impreſſed with a Senſe of the arduous Nature of the Undertaking, we conſider it as requiring no further Introduction or Apology. Abuſes may ſtill exiſt which have eluded our ſtricteſt Enquiry; and in the Regulations which we ſhall propoſe we are aware that Imperfections may hereafter be diſcovered, which it is impoſſible for us at preſent to foreſee.

We have already adverted to the Impropriety of allowing the Superintendance and Direction of each of the principal Departments to ſeparate Members of the Board: To rectify this therefore we recommend,

That the reſpective Commiſſioners be exempted forthwith from all Superintendance of ſeparate Departments:

That the Chairman ſhould continue to preſide over the whole Eſtabliſhment; and,

That the remaining Six Commiſſioners be formed into Two Committees, under Regulations as nearly correſpondent to thoſe recommended for the Navy Office, as the Nature of the Two Services will admit.

Under this Arrangement the Chairman will of courſe preſide at the Board, and likewiſe be a Member of, and preſide at, each Committee. In caſe of his Abſence, the like Powers ſhould devolve upon the Deputy Chairman, who at preſent ſuperintends the Department of Accountant for Stores.

One of theſe Committees we propoſe ſhall be ſtiled the Committee of Correſpondence and Caſh; and the other the Committee for Stores.

The Chairman to be veſted with Powers for executing Secret Services, under the ſame Authority as the Comptroller of the Navy, and ſubject to ſimilar Regulations: Four of the Commiſſioners ſhould likewiſe be Perſons who have ſerved in Your Majeſty's Navy.

The Office of Secretary, we are of Opinion, ſhould be attached to the Board at large. His

Duty

Duty (with proper Aſſiſtants) to conſiſt in receiving and reading to the Board all Letters and Papers whatſoever; in taking the Board's Inſtructions thereon, and preparing the Anſwers; and alſo in preparing of all Letters neceſſary to be written in conſequence of Reports, which from Time to Time may be made by each Committee; it ſhould moreover be the Duty of the Secretary to ſee that Extracts or Tranſcripts of the Board's Minutes, authenticated with his Signature, be properly diſtributed, and Returns made in due Time thereto. He ſhould receive all Letters addreſſed to the Board relative to Contracts; and proceed with reſpect to ſuch Letters as he doth at preſent, until the Board ſhall have determined which Propoſal to accept; when the Party is to be called before the Board, acquainted by them of their Acceptance of his Offer, and the Prices and Conditions upon which the Board have agreed to contract (if there be any Variation in the latter from the uſual Form) ſtated to him. One Copy of the Board's Minute, containing the Prices and Conditions of the Contract, ſigned by the Secretary, to be then tranſmitted by him to the Accountant for Caſh, and another Copy to be ſent to the Accountant for Stores; which done, the Interference of the Secretary, relative to ſuch Contract, ought finally to ceaſe. The neceſſary legal Documents muſt be drawn up in the Office of the Accountant for Stores, who is to forward the ſame to the Accountant for Caſh, to be examined previous to its being laid before the Board for their Approbation, for we cannot perceive any Reaſon for permitting Contracts to be drawn up (as they are at preſent) in the Secretary's Department, except for the Purpoſe of obtaining improper Fees.

In aſſigning the Duty of the Secretary, we have recommended that all Propoſals or Tenders for Contracts ſhould be addreſſed to him; becauſe we conceive it to be indiſpenſably neceſſary that, for Contracts of every Kind made in London, Advertiſements ſhould be inſerted in the public Papers, and the Contracts be concluded by the Board at large. The Remainder of the Buſineſs for the Whole of the Victualling Eſtabliſhment, we are of Opinion ſhould continue to be divided into Departments, and to be executed in the ſame Manner as it is at preſent, except that each principal Officer be ſpecially ſubordinate to that Committee, under whoſe Direction his Office may be placed, and that he report only to ſuch Committee.

Under the Committee of Correſpondence and Caſh (who in conſequence of the general Superintendance which they will exerciſe over the current Buſineſs ariſing from the Correſpondence, muſt have in a certain Degree the Secretary's Office under their immediate Direction) we propoſe to place,

The Department of
Accountant for Caſh; alſo thoſe
For examining, and ſtating of Impreſt Accounts;
For keeping a Charge on the Treaſurer; and,
The Short Allowance Office.

Under the Committee for Stores, we propoſe to place
The Department of
Accountant for Stores; likewiſe thoſe for examining and ſtating of Agents and Store-keepers Accounts.
For keeping of a Charge on Purſers.
For ſtating and balancing of Purſers' Accounts.
The Clerk of the Iſſues.
The Clerk of the Cheque.
The Hoy Taker; and,
The Surveyor.

The Officer or Clerk next in Rank to the Secretary in that Office ſhould aſſiſt him in attending the Committee of Correſpondence and Caſh, keep Minutes of their Proceedings, and draw up their Reports to the Board. The Officer who ſhall poſſeſs the Station of Accountant for Stores ſhould execute the like Duty under the Committee for Stores; and the Accountant for Caſh ſhould attend the Committee under which he is placed, whenever the Buſineſs of his Department ſhall require.

As intruſting of the Articles of Oil and Vinegar to the Hoy Taker is irregular, blends Two Duties which are in themſelves diſtinct, and prevents that Uniformity of Arrangement and of Accounts through the whole Syſtem, which we conceive to be of the moſt eſſential Importance to the Public Service, we recommend that the Articles in Queſtion, as well as all others, be placed under the Charge of the Store-keeper in future.

We do not apprehend it to be neceſſary for us to enter into a minute Detail of the Mode in which the ſeveral Arrangements that we ſhall propoſe ſhould be carried into Execution; we preſume it will be ſufficient for us to ſtate leading Principles, and to ſketch ſuch an Outline as able and zealous Commiſſioners may fill up and perfect; the Duties therefore of the propoſed Committee, we conſider as ſufficiently explained.

One Regulation however from its ſpecific Importance comes to be mentioned more particularly, which is, that a Regiſter of all ſuch Accounts and Balances as ſhall be in Arrear, likewiſe of all Accounts which may be paſſing through the reſpective Offices, and ſo far as ſhall be poſſible of all ſuch

Accounts as ought to have been delivered, but which have not been produced, be laid conſtantly upon the Table of each Committee; theſe, by exhibiting a correct View of the Progreſs and preſent State of every Accounr, the Reaſon why the ſame has not been liquidated may be regularly aſcertained, and every Commiſſioner ſhould have a Right to call for any Paper or Account, ſuch as are of a ſecret Nature only excepted, until ſuch Secret Service ſhall have been completed.

We urge the more ſtrenuouſly this Regulation, becauſe we are willing to attribute the immenſe Arrears which ſtill remain due from Individuals to the Public, to the Ignorance of former Commiſſioners that ſuch Arrears exiſted. The Recovery of thoſe Arrears was for a long Period totally neglected, but from the Succeſs of the recent Exertions made, we are convinced that if the Board of Commiſſioners had been equally attentive and zealous during the laſt War, and previous to the Year 1786, many Accounts now in Arrear would either have been prevented, or their Balances would long ſince have been completely realized.

When an Account is delivered upon which there ſhall appear a Balance due to the Public by the Accountant's own Statement, he ought to be directed to pay the ſame unto the Treaſurer of the Navy, as recommended in our Seventh Report.

In conſequence of the Arrangement which we have ſuggeſted for the Board of Commiſſioners in London, we further recommend, that the Eſtabliſhment at Deptford be placed henceforward upon the ſame Footing in every Reſpect as an Out Port; the Agent Victualler to ſuperintend the Whole, with the like Reſponſibility, and ſubjected preciſely to the ſame Checks and Controul as the Agent Victuallers at Portſmouth and Plymouth; an able and efficient Perſon to be appointed inſtead of the preſent Store-keeper, who may be permitted to retire upon a Penſion, or be otherwiſe provided for, as the Commiſſioners ſhall think fit. The Clerk of the Cheque to be the Third Officer.

Each of the Three Officers before mentioned to be allowed an Houſe, in order that they may reſide conſtantly upon the Spot.

But as the Buſineſs to be conducted at Deptford will neceſſarily be of great Variety, Extent, and Importance, we would propoſe that Firſt Clerks be continued or be appointed to the Brewhouſe, Cutting Houſe, Cooperage, and Dry Stores, who ſhall account and be reſponſible to the Store-keeper in the ſame Manner as the Perſons holding ſimilar Stations at Portſmouth and Plymouth.

The Weekly, Monthly, and Quarterly Accounts and Returns, which each of the ſaid Firſt Clerks ſhall prepare, ſhould be tranſmitted to the Board in London, through the Medium of the Agent Victualler, after having been previouſly ſigned by the Three ſuperior Officers; and when the Brewhouſe and the Mills ſhall have been removed to Deptford, thoſe Manufactories ſhould be governed by the ſame Principles, and be ſubject to the ſame Regulation in every Reſpect.

As ſo large a Proportion of the Buſineſs of Victualling muſt neceſſarily be executed at Deptford, it occurred to us, that the Commiſſioners ought to have held their Boards at that Place; but as an Eſtabliſhment is already provided by the Public for the Purpoſe of tranſacting the Official Buſineſs in London, it remains only for us to recommend, that One Board at the leaſt within every Fourteen Days during Peace, and One Board within every Seven Days during War or the Preparation for Hoſtilities, be held by the Commiſſioners at Deptford, or oftener, if the Chairman ſhall deem it expedient; by theſe Means every Officer and Clerk will be under the Eye of, and have free Acceſs to each Commiſſioner; and the Commiſſioners, from perſonal Inſpection and Attention, will be enabled to judge if the Buſineſs be properly conducted, without which, the Eſtabliſhment at Deptford may ultimately prove a Source of great Abuſe and of enormous Expence, inſtead of producing that Œconomy and thoſe Advantages, which, under proper Management, may reaſonably be expected.

In our Enquiries into the State of the ſeveral Manufactories, we found Apprentices employed for the Benefit of their Maſters, a Practice which is often productive of great Abuſe. The Earnings of ſuch Apprentices are conſidered as a Compenſation for an inadequate Salary paid by the Public, and able Perſons are ſometimes diſcharged in order to create Vacancies for Apprentices, whoſe Services alſo may be over-rated from a Partiality to their Maſters. We therefore recommend, that in future no Apprentice be allowed to any Perſon whatſoever, who receives an Annual Salary from the Public; but if it ſhall be found neceſſary to train up Boys for the Service, that ſuch of the Artificers, Labourers, or other Perſons as may be moſt deſerving of Encouragement, and who receive a Daily Pay, be permitted to take One Apprentice with the Approbation of the Board; in this Caſe the Commiſſioners muſt reſerve to themſelves a Power to annul the Indenture, if the Boy be not properly treated, cloathed, and fed by his Maſter, or to transfer the Indenture to another, in caſe the Maſter ſhall die, or be diſmiſſed for Neglect or Miſconduct; the Pay to the Maſter, on Account of the Apprentice, ſhould at firſt be ſmall, and augmented Annually, until the Expiration of the Apprenticeſhip; when, if the Boy has behaved well, he ſhould, as a Reward to himſelf and as an Encouragement to other Apprentices, be entitled to a Right of being employed whenever the Service may require Perſons of his Deſcription.

The Brewhouſe and the Mills are ſo neceſſarily connected with the Eſtabliſhment at Deptford, that they ought to be removed thither without Delay This is the more expedient, becauſe the Check over their ſeveral Proceſſes and Accounts is at preſent incomplete, nor can the Clerk of the Cheque give the Attendance requiſite, on Account of his Avocations elſewhere.

The Brewer is likewiſe the Store-keeper for Beer, and alſo for the Materials uſed in making of it;

theſe Inconveniencies can only be obviated by removing the Brewhouſe, Mills, &c. to Deptford.

Another Remark occurred to us on Inſpection, which we conceive to be within the Line of our Duty to mention: The Premiſſes at Deptford are now become ſo important, and are ſo extenſive, that Waſte, Breakage, and Loſs of Labour to a conſiderable Amount, muſt enſue, in conſequence of the Diſtance of ſome of the Manufactories from the Water, and from each other; at certain Times of the Tide the great Length of the Wharf is almoſt uſeleſs, and thereby the Diſpatch of urgent Buſineſs greatly impeded. In order to remedy theſe Inconveniencies it was originally propoſed to introduce a Canal into the Center of the Premiſſes, in order to connect the more diſtant Parts with each other, and enable Lighters, Barges, &c. to lay afloat, and to load or unload at all Times.

We preſume the Expence attending this Plan has been the Cauſe of not adopting it; yet from the Circumſtance of a quicker Diſpatch of Buſineſs, we are fully convinced of its Utility and Neceſſity; and are farther perſuaded that the actual Saving to be made by this Canal would in Three or Four Years of active War more than counterbalance the Expence.

That Diſpatch, which is of ſo much Importance in Time of War, we find to be materially checked by the Forms of Proceeding at the Cuſtom Houſe and Exciſe Office for Liquor, ſuch as Beer, Wine and Spirits, and which affect more particularly all Operations of a ſecret Nature.

We do not preſume to point out a Remedy, but we recommend in the ſtrongeſt Manner, that ſome Regulation ſhould be adopted with the Concurrence of the reſpective Boards, ſo as to enable the Commiſſioners of the Victualling to remove at all Hours ſuch Liquors as may be wanted, under every Check and Controul that is practicable, conſiſtent with the Safety of the Revenue, and the general Good of the Service; but not ſubject to thoſe ſtrict Rules which are neceſſary for the Regulation of the Cellars of private Traders.

In our Examination into the Duty of the Hoy Taker, we were led to review the Whole of the Tranſport Service during the laſt War, and we were particularly induced to the ſtrict Inveſtigation of this Subject, by the Abuſes which appeared to have exiſted with reſpect to Tranſports employed under the Board of Victualling; and likewiſe by the extravagant Fees which the Commiſſioners for ſtating the Public Accounts, in their Twelfth Report, ſtate to have been paid with reſpect to Tranſports employed by the Board of Ordnance.

The Modes in which the ſeveral Boards contract for Tranſports are various; under the Commiſſioners of the Navy, Meaſurement is the Criterion; and under the Board of Victualling, a Calculation is made of the certain Quantity of Proviſions or Stores to the Ton. The Contract Price according to the latter Method is nominally lower, but by no Means cheaper; that Circumſtance however is trivial, if compared with the great Detriment and Loſs which the Public ſuſtain by exciting a Competition againſt themſelves, whereby Individuals obtain ultimately their own Terms and Prices; and which they could not poſſibly accompliſh, if the Whole of the Tranſports required for Your Majeſty's Service were to be hired excluſively by One Board.

It may alſo happen that One Board, from a laudable Deſire to execute in a complete and effectual Manner the Duties of the Department intruſted to their Care, may employ the Tranſports which they have hired upon trifling Occaſions; whilſt, from the Want of ſuch Tranſports, the moſt important and urgent Public Services may be checked and impeded.

For theſe Reaſons, we again recommend, that in future all Veſſels whatſoever, which ſhall be employed as Tranſports in Your Majeſty's Victualling Service, ſhould not only be hired excluſively by the Commiſſioners of the Navy, but be placed under their Direction, and that the ſeveral Accounts relative to ſuch Tranſports be examined, adjuſted, and diſcharged by that Board.

When Veſſels ſhall be wanted by the Victualling Department, a Requiſition ſhould be ſent to the Commiſſioners of the Navy, ſpecifying the Quantity of Tonnage ſo wanted, and every other Circumſtance neceſſary for their Information. In proper Time the Board of Victualling ſhould certify the Contents of each Ship's Cargo; likewiſe if the ſame was delivered at the Port of Deſtination; the Time when the Veſſel began to receive her Lading; the Time occupied in loading; and alſo in performing the Voyage Outward and Homeward; and which Certificate ſhould be ſo explicit, that the Commiſſioners of the Navy may be enabled to aſcertain with Preciſion whether the Maſter of each Tranſport hath uſed due Diligence, and punctually fulfilled the Conditions of the Charter Party.

Very large Sums have been paid by the Public on Account of Tranſports which were taken by the Enemy during the laſt War. This we are perſuaded hath proved a Source of great Fraud; for whenever a Ship is over-valued, it evidently becomes the Intereſt of the Owner that ſhe ſhall be taken; but as Tranſports ſeldom proceed without Convoy, at leaſt in Time of War, it may perhaps be worthy of Conſideration, whether it would not be eligible to allow the Contractor an Increaſe in the Contract Price, upon the Condition of his taking upon himſelf the Riſk of Capture, or a Part thereof; as, however, a Meaſure of this Nature would certainly check the Execution of occaſional important Services, when attended with Hazard, we ſhall content ourſelves with ſuggeſting the Idea, without recommending any preciſe Regulation. Some Proviſion however may be made againſt Fraud, by a more correct Valuation, by Officers appointed expreſsly for that Purpoſe, of the Tranſport when ſhe is hired.

The Duty of the Hoy Taker therefore will henceforward be limited to the Hiring, Superintendance, and Employment of Lighters, Barges, and ſmall Craft upon the River Thames, to the loading and unloading

loading of ſuch Veſſels as are employed in the Conveyance of Proviſions or Victualling Stores, to ſee that each Cargo be properly ſtowed, and to take Care that regular Returns of the ſeveral Services be made to the Victualling Office in London.

The moſt conſiderable and important Abuſes in the Department of the Victualling are committed either at ſea or upon Foreign Stations; and therefore, as ſo much muſt neceſſarily depend upon the Integrity of the Purſers of Your Majeſty's Ships, we conceive their Situation to demand our particular Attention and Inveſtigation. The Abuſes indeed to which we allude have been ſo numerous and notorious, that many able and experienced Officers have endeavoured to apply a Remedy thereto; amongſt other Propoſitions, it hath been ſuggeſted to ſubſtitute Commiſſaries in the Stead of Purſers; but, after conſidering with the moſt mature Deliberation, the Arguments which have been advanced in Support of the Alteration propoſed, we are of Opinion that Abuſe and Corruption would in all Probability exiſt in an equal Degree under the Management of a Commiſſary, without being attended with the Advantages derived by the Public from the Purſerage.

We are moreover averſe to Innovation upon general Principles, from a Conviction that the abandoning of an ancient Syſtem, and the Adoption of a new one, can only be juſtified when the Preference in Favour of the latter is ſufficiently evident, or correctly aſcertained.

But as a Remedy is abſolutely neceſſary for the prevailing Abuſes, we muſt take a View of the Difficulties under which Purſers labour; to remove thoſe Difficulties, and to render it the Intereſt of the Parties to act with Integrity, is the beſt Foundation for ſuch a Remedy; and we ſhall therefore ſtate the neceſſary Information on this Subject.

The Prices allowed by the Public to the Purſer for his Savings (being at Rates eſtabliſhed many Years ago) are now ſo low, that upon the moſt moderate Computation every Hundred Pounds paid to the Purſer yields a Profit of Eighty Pounds to the Public; for he is paid at the Rate of 5*d.* for each Ration, whilſt the Average Price of a Ration manufactured at Deptford was 9$\frac{1}{4}$*d.* and the Mediumi Price paid to the Contractor for Jamaica and the Weſt Indies reſpectively was 13$\frac{1}{10}$*d.*; nor is the Payment made in Caſh, but in a Non-intereſt Bill, which in Time of War bears a Diſcount of more than 20 *per Cent.*; conſequently the Purſer receives clear only Seventy Pounds for Proviſions ſold to the Public worth upwards of One hundred and Eighty Pounds. They are moreover frequently obliged to borrow Money at an exorbitant Premium, and to inſure both their Lives and the Ship for the Security of the Lender.

The Delay which they muſt meet with in paſſing their Accounts is great; and the Fees on a moderate Ship for Twelve Months are Twenty Pounds, excluſive of Ten Guineas to their Agent. It cannot therefore be Matter of much Surprize if, preſſed by ſuch Difficulties, they too often have Recourſe to Artifice to extricate themſelves.

In order them to remove ſuch Temptations, we beg Leave to recommend, that in future the Prices paid to Purſers by Government, for the reſpective Articles of Proviſions or Stores, be augmented as follows; *viz.*

	Prices allowed at preſent.	Prices which we recommend to be allowed.
	£. s. d.	£. s. d.
Bread	— — 1$\frac{1}{2}$ *per* Pound	— — 1$\frac{1}{2}$
Beef	— — 8 *per* 4lb. Piece	— — 9
Pork	— — 6 *per* 2lb. Piece	— — 7
Butter	— — 3$\frac{1}{2}$ *per* Pound	— — 4
Cheeſe	— — 1$\frac{1}{2}$ *per* Ditto	— — 2

The Price of the following Articles to remain as at preſent; *viz.*

	£. s. d.	
Beer	30 — —	*per* Ton.
Peaſe	3 — —	*per* Buſhel
Oatmeal	— — 6	*per* Gallon.

It hath been already ſtated that the Allowance which is at preſent paid to Purſers amounts to about 5$\frac{1}{2}$*d. per* Ration; and were the propoſed Augmentation of Prices to take Place, the Increaſe would not render the Ration more than 6$\frac{1}{2}$*d.*

Moreover, as a further Encouragement, we would recommend, that whatever Balances ſhall from Time to Time appear to be due to them reſpectively, be diſcharged by Ready Money Bills.

Should the Augmentation which we have ſuggeſted in the Prices paid to Purſers be approved, a conſiderable Profit would ſtill accrue to the Public, ariſing from the Difference between the Expence which attends the manufacturing of a Ration at Deptford being 9$\frac{1}{4}$*d.*—and 6$\frac{1}{2}$*d.* the Price propoſed to be allowed to the Purſers.

Suppoſing however ſuch Difference to amount to no more than 3*d. per* Man each Day, or Four Pounds Eleven Shillings and Three Pence for a Year, it would produce, if 100,000 Men were employed, no leſs than Fifty-ſeven thouſand and Thirty-one Pounds; and even upon a Peace Eſtabliſhment of 18,000 Men, the Profit derived by the Public would amount to Ten thouſand Two hundred and Sixty-five Pounds *per Annum*, eſtimating the Purſers Savings and Purchaſes of Meſſes to be at leaſt One Eighth Part, or a Proportion for 2,250 Men, in Time of Peace, and which we believe to be greatly within the Truth.

£. 57,031.

£. 10,265.

As the greater Part however of thoſe Savings will happen upon Foreign Stations, in ſuch Caſes the Profit to the Public will be double the Sums before mentioned.

But, independent of pecuniary Advantage to the Public, the correct and upright Application of the Amount of ſuch Savings and Purchaſes would tend, in a conſiderable Degree, to check Colluſion between Purſers and Contractors, or Agents, the Baſis of which conſiſts in a Sale of Surplus Proviſions, and Credit to Agents or Contractors; other Advantages are, that Your Majeſty's Ships would not proceed to Sea with an imaginary Quantity of Proviſions and Stores on Board; and conſequently, upon urgent Occaſions, be enabled to extend their Cruiſes; and the Neceſſity of putting the Seamen to Short Allowance would likewiſe be frequently avoided.

We muſt alſo recommend, that no Article whatſoever, either of Proviſions or Stores, be permitted to be ſold or ſent out of the Ship unleſs the ſame ſhall have been condemned after a regular Survey; that the Purſer be the ſole Purchaſer of ſuch Savings as may be made by Seamen, out of their Meſſes; and that for each Article purchaſed by him, he do pay a fixed Price, according to a Rate which ſhall be forthwith eſtabliſhed by the Commiſſioners of Victualling for that Purpoſe; Care however to be taken, that a ſufficient Profit be allowed to the Purſer, who ſhould afterwards account to the Public for the Proviſions in Queſtion, at the Rate of 6 $\frac{1}{2}$ *d. per* Ration, in Manner already ſtated in a former Part of this Report.

We are moreover of Opinion, that ſome ſmall Compenſation ſhould be allowed to Purſers upon the Articles of Vinegar Caſks, Hoops, and Bags, as an Inducement to yield a proper Attention to them; and from which Meaſure the Public likewiſe would derive Advantage, eſpecially upon diſtant Voyages.

The Security given by each Purſer under the preſent Regulation is not only inadequate with reſpect to the Amount, but the Perſons themſelves who are propoſed to be Securities are frequently inſufficient. We would therefore recommend that the Solicitor be directed to examine into the Reſponſibility of every Perſon whatſoever who ſhall from Time to Time be offered as Security for a Purſer; and that in future each Purſer ſhall give Security for a Firſt Rate, in the Sum of One thouſand Pounds; for a Second Rate, in the Sum of Eight hundred Pounds; for a Third Rate, in the Sum of Six hundred Pounds; for a Fourth, Fifth, or Sixth Rate, in the Sum of Four hundred Pounds; and in the Sum of Three hundred Pounds for a Sloop.

The Checks upon the Conduct and Tranſactions of Purſers are already ſo numerous, and if properly attended to ſo effectual, that any Alteration therein may at firſt Sight appear unneceſſary; but ſuch enormous Frauds have been committed in this Branch of the Victualling Service, that we deem ourſelves completely juſtified in propoſing ſome Change of Syſtem in this Reſpect.

At preſent the Captain hath great Dependance upon the Purſer, to enable him to make up his Accounts; for the Certificate of the Purſer is indiſpenſably neceſſary before the Captain's Accounts can be paſſed. The Purſer endeavours to cultivate the Favour of his Principal by ſome trifling Indulgencies, not allowed by the ſtrict Rules of the Navy; and which Circumſtance may make the Captain leſs attentive to what he may conceive to be of a trivial Nature. He may at the ſame Time be ignorant of the indirect or fraudulent Practices which are carrying on. Each Captain is allowed a Clerk, but the Pay annexed to his Station is ſo ſmall, that we are perſuaded few Perſons who poſſeſs the requiſite Qualifications, with reſpect to Ability and Integrity, will be induced to accept the Office.

We therefore recommend that henceforward the Captain's Clerks do receive the Pay of, and ſhare in the Prize Money, as Warrant Officers; and to be appointed by a Recommendation from the reſpective Captains, which we conceive would render the Situation in Queſtion Objects of Attention to Perſons of a ſuperior Deſcription; and conſequently, in Proportion to the Efficiency of the Clerk, the Connection between the Captain and his Purſer be weakened.

We would further propoſe that the Captain, Maſter, Boatſwain, and the Captain's Clerk, do certify the Proviſions or Stores which are wanted from Time to Time; and after Delivery thereof, that the ſame Perſons do certify the actual Receipt of ſuch Proviſions or Stores on Board.

The Captain's Clerk to keep an Account of the Boatſwain and Carpenter's Stores received on Board, and of the Manner of their Expenditure, as a Check upon thoſe Officers, who ſhould ſtill be reſponſible, and directed to give a Daily Account of every Receipt and Iſſue to the ſaid Clerk.

In Addition to the Vouchers which are at preſent tranſmitted to the Victualling Office in London, we deem it neceſſary that each Purſer ſhould deliver a Book, which is ſtiled by them a Number and Content Book, and wherein the Marks, Numbers, and Contents of each Package, together with the Time when, the Place where, and the Name of the Perſon from whom ſuch Package was received, ſhould be regularly inſerted; the Totals of each Page to be added up; no Eraſure upon any Pretence to be made therein, nor Leaf permitted to be torn out.

The original Log Book, which for the general Purpoſes of the Navy is tranſmitted to London, ſhould contain regular Entries of every Circumſtance relating to the Victualling, and comprehend a daily and minute Detail. Care ſhould likewiſe be taken that all Total Quantities be entered in Words, and not in Figures; that there be no Eraſure; and that no Leaf be torn out of the Book: Moreover, the Purſer or his Steward ſhould ſignify their Concurrence with what is ſtated in ſuch Log Book, by ſigning the Initial Letters of their Names at the Bottom of each Page, and that the Log Book be read on the Quarter Deck before the Ship's Company Once in every Week, and the Day noted by the Captain's Clerk ſigning his Initials thereto.

Previouſly to a Ship being victualled, we further recommend, that an Account be made out of Remains on Board, which ſhould be ſigned by the Purſer, witneſſed by the proper Officers; and that all Receipts for Money paid ſhall likewiſe be witneſſed by Two Officers belonging to the Ship.

We ſhall cloſe the Regulations which we have ſuggeſted with reſpect to Purſers, by obſerving that the Oath which they at preſent take is in many Caſes moſt ſhamefully evaded. We are therefore of Opinion, that an Addition ſhould be made to the Terms of the ſaid Oath; ſtating, that the Party hath himſelf examined the Account, to the Truth of which he ſwears; and that ſuch Oath, thus guarded, be taken not only by each Purſer, but alſo by every Agent or Correſpondent.

But if in any Caſe the Commiſſioners perceive Cauſe for Suſpicion, they ſhould be empowered to adminiſter an additional Oath to the Party, drawn up in ſuch Terms as ſhall tend moſt effectually to the Detection of any corrupt, fraudulent, or colluſive Practices which may have been committed in the Victualling of the Ship or Veſſel in Queſtion, or in reſpect to any Accounts which relate thereto.

We are likewiſe decidedly of Opinion that every Secretary to an Admiral, or to a Naval Commander in Chief, and alſo every Purſer whatſoever, ſhould be expreſsly diſqualified from acting directly or indirectly as an Agent for the Victualling of any Part of Your Majeſty's Fleet, except in the Inſtance of ſuch unavoidable Purchaſes of Proviſions or Stores as may be made by Purſers of ſingle Ships in Ports or Places at which there may be no Eſtabliſhment, Agent, nor Contractor on the Part of the Victualling Office.

As an additional Encouragement to Captains Clerks, and likewiſe for the Purpoſe of introducing by Degrees into Your Majeſty's Navy Purſers who ſhall previouſly be acquainted in ſome Meaſure with the Duties of the Office which they are to fill, we would beg Leave to propoſe, that henceforward no Perſon be appointed to the Office of Purſer, who ſhall not have ſerved Three Years at the leaſt, either in the Station of a Captain's Clerk or of Clerk to an Admiral's or Naval Commander's Secretary.

We have already glanced at the heavy Expence and other pernicious Conſequences to which the Public are expoſed, from the irregular Mode which at preſent prevails in diſcharging the Balances owing to Purſers.

The ſame injurious Principle produces a comparative Effect in all the Branches of Your Majeſty's Naval Service; the Payments for which are made by Bills liable to extravagant Diſcounts.

The Inconvenience of this Mode of Payment was ſeverely experienced during the laſt War; but the very able and judicious Manner in which this Subject has been treated by the Commiſſioners for ſtating the Public Accounts, in their Twelfth Report, leaves us little to add; eſpecially as we give our hearty Concurrence and Approbation to the Plan which they have laid down for future Regulation.

Purchaſes, it is true, have in many Inſtances been made by the Navy and Victualling Boards; wherein the Contractors were paid the Amount of the preciſe Diſcount at the Time when the Bills were iſſued to them. In ſuch Caſes ſome Saving accrues, and the Evil is in a very ſmall Degree palliated—But the moſt material Miſchiefs and Diſadvantages ſtill remain.

If however, it ſhall be neceſſary to delay the Payment of Bills iſſued beyond a ſtipulated Time, we would, in Addition to what is propoſed by the Commiſſioners for ſtating the Public Accounts, recommend, that the Poſſeſſor of each Bill ſhould certainly be entitled to receive Intereſt upon the ſame Half Yearly, which will give them additional Credit and Facility in Circulation.

And here we beg Leave to obſerve, that the very heavy Diſcount on Navy, Victualling, and Ordnance Bills of various Deſcriptions during the laſt War, being generally known, may have contributed greatly to weaken the Confidence of monied Perſons in all Government Securities whatſoever; a Circumſtance which we deem ſo alarming, as to require the Exertion of every Means that Government poſſeſs for its Prevention hereafter.

The Principle and the Inſtructions according to which the Accounts are kept at the different Out Ports, are the ſame, although there is ſome Variation in the Manner and alſo in the Form of the Vouchers: Theſe, however, are ultimately arranged by the Mode of keeping the Accounts in London. But the Neceſſity of ſuch Arrangement ought, as we conceive, to be precluded in the Firſt Inſtance by eſtabliſhing an exact Uniformity through the whole Syſtem; in which Caſe, a Book of Account or a Voucher, at Portſmouth, Plymouth, or Chatham, would be a complete Counterpart of the like Books of Account or Vouchers kept or uſed in London; by which Means the Examinations made by the Commiſſioners when they viſit the Out Ports would prove more eaſy and intelligible to themſelves, at the ſame Time that the Accounts in general would be ſimplified.

And here we would take Occaſion particularly to recommend the Viſitations to which we allude; from a Conviction that without perſonal Inſpection the Exertions of Officers at the Out Ports will become relaxed.

We do not however conſider an Excurſion which a Commiſſioner may make upon his private Concerns in the Neighbourhood of an Out Port to come within the true Meaning of a Viſitation; nor ſhould the Expence incurred in that Caſe be defrayed by the Public; but we are of Opinion that Two Commiſſioners ſhould be deputed by the Board in London, Once in every Two Years, for the expreſs

Purpoſe

Purpoſe of making a minute Enquiry into the actual State and Situation of all the Out Ports, Deptford excepted; and that upon every ſuch Occaſion, the ſaid Commiſſioners be reimburſed the Expences which were really incurred by them, but no more.

The Account of Caſh which is kept in this Office, under the Denomination of Old Stores, is no further neceſſary, than as it compoſes the Fund from whence the Salaries of the Commiſſioners and Officers, not provided for by Parliament, are diſcharged; and who will take Care that the Amount will be more than ſufficient for the Purpoſe, by which Means a large Surplus of Caſh will ſometimes accumulate, to the Prejudice of the Public.

If Parliament in their Wiſdom ſhould hereafter deem it expedient to vote Money for the Payment of all Salaries, &c. upon the Victualling Eſtabliſhment, a ſeparate Fund for Old Stores would become unneceſſary; and it might be conſolidated with that kept under the Head of Money received from the Exchequer into One general Account of Caſh; ſuch an Arrangement, we are of Opinion, would not only tend to ſimplify the Accounts in general of this Department, but would be productive of actual Advantage to the Public.

We have already ſtated the Prejudice which hath ariſen from Frauds practiſed by Agents; for the effectual Prevention of which further Regulations, beſides that of precluding all Commiſſioners, Officers and Clerks reſpectively, from acting in that Capacity, may be neceſſary.

We are perfectly aware of the Force of an Obſervation which may in this Place be made—that no Perſon ought to be reſtrained from repoſing his Confidence in whomſoever he may think proper; but granting this, when we find ſuch groſs and palpable Frauds to have been committed, as the Production of Documents from Officers on Board and of Merchants on Shore, dated at Places where the Ship never touched; Signatures of the ſame Perſon, written at different Periods, which bear not the ſmalleſt Reſemblance to each other; and which are likewiſe accompanied by other Circumſtances equally obvious and glaring; and when we advert to the Difficulty which muſt attend the Detection of Frauds, ſo as to bring the Offenders to Juſtice; we cannot forbear repeating our Opinion, that the Employment of Agents by all Perſons whatſoever in Your Majeſty's Victualling Service ought to be ſo far regulated, as that it may be rendered neceſſary for them reſpectively to obtain a Licence from the Lords Commiſſioners of the Admiralty, in order to enable them to act; ſuch Licence to iſſue Annually without Fee or Reward; and a Power to be veſted in the ſaid Lords Commiſſioners to withdraw the ſame, upon Repreſentation being made to them of irregular or improper Conduct on the Part of the Agent. We will diſmiſs this Subject, by obſerving, that as unworthy Perſons have undoubtedly been protected by Individuals high in Station upon this Eſtabliſhment heretofore; ſo we truſt that the Abolition of Departments will tend, in a conſiderable Degree, to prevent ſuch an Abuſe in future.

As we have uniformly, throughout all our preceding Reports, ſtated as our decided Opinion, that no Fee, Gratuity, Perquiſite, nor other Emolument, whatever ſhould be received by Individuals from private Perſons for their own Uſe or Benefit, but that the Officers ſhould be paid by the Public only ſuch Allowances as we have ſpecifically ſtated, we think it neceſſary, reſpecting the Office which is under our Conſideration, to propoſe ſuch Salaries as we conceive will be adequate to the Services which the ſeveral Parties may render to the Public.

We ſhall therefore proceed to ſtate the Eſtabliſhment in reſpect to Salaries and Emoluments as it ſtood in the Year 1784, diſtinguiſhing the Allowances received from Government from the Fees, Gratuities, Perquiſites, or Emoluments which were received from Individuals; and adding thereto a Column, containing the Net Amount of the Salary which we would propoſe to allow to each. But as the latter will not be found always proportionable to the preſent Incomes of the Parties, it may be proper to obſerve, that the Difference in Queſtion in ſome Caſes ariſeth from Advantages derived by the Individual from Agency, or from other Sources, the Loſs of which we do not deem it expedient to compenſate, as they were not neceſſarily attached to the reſpective Offices, but ariſing from Practices which augmented the Public Expence, and which we have held forth as pernicious to the Public Intereſt.

STATIONS.	Net Salaries and Allowances paid by the Public	Fees and Gratuities paid by Individuals.	TOTAL received at present.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Chairman	370 — —	With a House	370 — —	900 — —
Deputy Chairman	430 2 6	—	430 2 6	700 — —
Five Commissioners	430 2 6	—	430 2 6	600 — —
	430 2 6	—	430 2 6	600 — —
	430 2 6	Including an	430 2 6	600 — —
	430 2 6	Allowance for	430 2 6	600 — —
	430 2 6	House Rent.	430 2 6	600 — —
Accountant for Cash	120 2 —	389 2 6	509 4 6	600 — —
Chief Clerk	67 5 —	226 7 9	293 12 9	300 — —
Second Clerk	50 — —	105 6 6	155 6 6	200 — —
Third Clerk	56 6 —	55 — —	111 6 —	150 — —
Fourth Clerk	51 12 8	39 19 6	91 12 2	120 — —
First Extra Clerk	54 — —	2 2 —	56 2 —	100 — —
Second Extra Clerk	51 8 —	2 19 6	54 7 6	90 — —
Third Extra Clerk	52 9 —	2 1 —	54 10 —	80 — —
Fourth Extra Clerk	51 8 —	—	51 8 —	70 — —
Fifth Extra Clerk	54 — —	—	54 — —	70 — —
Sixth Extra Clerk	50 — —	—	50 — —	70 — —
Chief Clerk, for examining and stating Imprest Accounts	87 16 —	275 4 8	363 — 8	400 — —
Clerk	58 12 8	108 14 2	167 6 10	200 — —
First Extra Clerk	54 14 6	5 5 6	60 — —	100 — —
Second Extra Clerk	58 12 8	19 16 —	78 8 8	80 — —
Third Extra Clerk	53 3 —	— 2 6	53 5 6	70 — —
Chief Clerk, for keeping a Charge on the Treasurer, &c.	90 19 —	194 16 1	285 15 1	400 — —
Clerk	60 10 —	22 4 6	82 14 6	200 — —
First Extra Clerk	60 10 —	14 6 6	74 16 6	120 — —
Second Extra Clerk	60 10 —	11 17 6	72 7 6	100 — —
Chief Clerk, for paying Short Allowance Money	57 14 —	45 7 6	103 1 6	150 — —
Clerk	57 14 —	14 1 10 from the Cooperage.	71 15 10	80 — —
Surveyor	58 10 —	147 11 —	206 1 —	150 — —
Clerk	50 — —	38 8 6	88 8 6	80 — —
Clerk of the Cheque	86 8 —	4 — —	90 8 —	250 — —
First Clerk	71 — —	25 4 —	96 4 —	100 — —
Second Clerk	50 — —	20 — —	70 — —	80 — —
Extra Clerk	50 — —	—	50 — —	70 — —
Carried forward	4,675 19 6	1,769 19 —	6,445 18 6	9,080 — —

STATIONS.	Net Salaries and Allowances paid by the Public.	Fees and Gratuities paid by Individuals.	TOTAL received at present.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought over - -	4,675 19 6	1,769 19 —	6,445 18 6	9,000 — —
Secretary - - - -	185 — —	150 17 10	335 17 10	600 — —
Chief Clerk - - -	97 10 —	150 — —	247 10 —	300 — —
Second Clerk - - -	55 5 —	about 100 — —	155 5 —	200 — —
Third Clerk - - -	55 5 —	4 for 3 Months	59 5 —	100 — —
First Extra Clerk - -	50 — —	5 16 —	55 16 —	80 — —
Second Extra Clerk -	50 — —	2s. 6d. or 5s. occasionally	50 — —	70 — —
Third Extra Clerk -	52 16 —	—	52 16 —	70 — —
Accountant for Stores -	111 — —	489 — 9	600 — 9	600 — —
Chief Clerk - - -	58 10 —	279 13 6	338 3 6	300 — —
Second Clerk - - -	50 14 —	168 17 6	219 11 6	200 — —
Third Clerk - - -	59 2 —	111 — 3	170 2 3	150 — —
Fourth Clerk - - -	50 — —	74 12 9	124 12 9	120 — —
First Extra Clerk - -	50 — —	9 15 —	59 15 —	100 — —
Second Extra Clerk -	50 — —	9 17 9	59 17 9	80 — —
Third Extra Clerk - -	50 — —	5 2 —	55 2 —	70 — —
Fourth Extra Clerk -	50 — —	4 19 6	54 19 6	70 — —
Chief Clerk, for examining and stating Agents and Store Keepers Accounts - - - - -	97 10 —	182 12 6	280 2 6	400 — —
Clerk - - - - - -	50 — —	51 4 3	101 4 3	200 — —
First Extra Clerk - -	54 18 —	1 — —	55 18 —	100 — —
Second Extra Clerk -	50 — —	18 18 —	68 18 —	90 — —
Third Extra Clerk -	50 — —	10 10 —	60 10 —	80 — —
Fourth Extra Clerk -	50 — —	3 3 —	53 3 —	70 — —
Fifth Extra Clerk - -	50 — —	10 — —	60 — —	70 — —
Sixth Extra Clerk -	50 — —	—	50 — —	70 — —
Chief Clerk, for keeping a Charge upon Pursers, &c. - - -	78 — —	443 18 9	521 18 9	400 — —
Clerk - - - - - -	50 — —	219 14 —	269 14 —	200 — —
First Extra Clerk - -	50 — —	8 8 —	58 8 —	100 — —
Second Extra Clerk -	50 — —	23 10 6	73 10 6	80 — —
Third Extra Clerk -	50 — —	—	50 — —	70 — —
Chief Clerk, for stating and balancing Pursers Accounts - - -	97 10 —	276 18 —	374 8 —	400 — —
Clerk - - - - - -	50 — —	171 13 —	221 13 —	200 — —
Extra Clerk - - -	50 — —	55 19 —	105 19 —	100 — —
Clerk of the Issues -	78 — —	86 11 —	164 11 —	200 — —
Clerk - - - - - -	50 — —	53 — —	103 — —	100 — —
Extra Clerk - - -	50 — —	—	50 — —	70 — —
Carried forward -	6,856 19 6	4,950 11 10	11,807 11 4	15,190 — —

STATIONS.	Net Salaries and Allowances paid by the Public.	Fees and Gratuities paid by Individuals.	TOTAL received at present.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward -	6,856 19 6	4,950 11 10	11,807 11 4	15,190 — —
Hoy Taker - - -	78 — —	54 — —	132 — —	150 — —
Chief Clerk - - -	50 — —	18 5 —	68 5 —	90 — —
First Extra Clerk - -	50 — —	—	50 — —	80 — —
Second Extra Clerk -	50 — —	—	50 — —	70 — —
Master Brewer - - -	66 18 4	—	66 18 4	80 — —
Clerk of the Brewhouse	50 — —	20 — —	70 — —	100 — —
Clerk of the Cutting-House - - - -	101 15 —	19 — 11	120 15 11	200 — —
Clerk - - - - -	54 4 —	2 4 —	56 8 —	80 — —
Master Butcher - -	45 — —	—	45 — —	50 — —
Clerk of the Dry Stores	97 10 —	—	97 10 —	100 — —
Clerk - - - - -	52 2 —	12 — —	64 2 —	80 — —
Master Miller - - -	114 16 4	—	114 16 4	150 — —
Clerk - - - - -	50 — —	— 18 6	50 18 6	80 — —
Master Cooper - - -	80 — —	Not examined	80 — —	200 — —
First Clerk - - - -	50 — —	7 14 10	57 14 10	80 — —
Second Clerk - - -	40 — —	1 10 —	41 10 —	70 — —
First Foreman of the Cooperage - -	113 16 5	Gratuities, but the Annual Amount not given.	113 16 5	120 — —
Second Foreman - -	145 6 6	D° D°	145 6 6	100 — —
Lord of the Cooperage	89 10 6	Gratuities, but the Annual Amount not ſtated.	89 10 6	90 — —
D° - - - D° -	53 17 9	D° D°	53 17 9	70 — —
Board Meſſenger - -	30 — —	—	30 — —	80 — —
and for Journies not to exceed 15 *s.* a Week.				
Poſt Meſſenger - -	20 — —	—	20 — —	60 — —
For Journies and carrying Letters, not to exceed 18 *s.* per Week.				
Three Meſſengers in Common - -	20 — —	—	20 — —	52 10 —
	20 — —	—	20 — —	52 10 —
	20 — —	—	20 — —	52 10 —
and for Journies not to exceed 15 *s.* per Week.				
Deptford Meſſenger -	46 16 — at 18 *s.* a Week.		46 16 —	52 10 —
Warder - - - -	39 — — at 15 *s.* a Week, with Cloaths		39 — —	40 — —
Deputy - - - -	36 8 — at 14 *s.* a Week.	—	36 8 —	Diſcontinued.
N. B. Theſe Two are allowed each 1 *s.* 6 *d.* for attending every other Sunday.				
Three Attendants on Three ſeveral Offices, each -	39 — —	—	39 — —	Diſcontinued.
	39 at 15 *s.* a Week.		39 — —	
	39 — —	—	39 — —	
Four Watchmen, each	39 — —	—	39 — —	Only One Watchman.
	39 at 15 *s.* a Week.		39 — —	
	39		39 — —	
	39 — —	—	39 — —	
Carried forward - -	8,795 — 4	5,086 5 1	13,881 5 5	17,620 — —

STATIONS.	Net Salaries and Allowances paid by the Public.	Fees and Gratuities paid by Individua's.	TOTAL received at preſent.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought over - -	8,795 — 4	5,086 5 1	13,881 5 5	17,620 — —
DEPTFORD.				
Agent Victualler - - -	206 2 11	59 — 3	265 3 2	400 — —
Firſt Clerk - - -	50 — —	18 18 6	68 18 6	100 — —
Second Clerk - - -	50 — —	— — —	50 — —	80 — —
Junior Clerk - - -	50 — —	30 — —	80 — —	70 — —
Store-keeper - - -	111 — —	—	111 — —	300 — —
Extra Clerk - - - -	50 — —	—	50 — —	100 — —
PORTSMOUTH.				
Agent Victualler - -	315 17 8	—	315 17 8	300 — —
Firſt Clerk - - -	50 — —	107 2 —	157 2 —	100 — —
Second Clerk - - -	50 — —	35 — —	85 — —	80 — —
Third Clerk - - -	50 — —	—	50 — —	70 — —
Fourth Clerk - - -	50 — —	3 — —	53 — —	50 — —
Store-keeper - - -	93 12 —	—	93 12 —	200 — —
Firſt Clerk - - - -	50 — —	45 — —	95 — —	100 — —
Second Clerk - - -	50 — —	3 — —	53 — —	70 — —
Third Clerk - - -	50 — —	—	50 — —	50 — —
Clerk of the Cheque	83 17 —	—	83 17 —	150 — —
Firſt Clerk - - -	50 — —	45 — —	95 — —	100 — —
Second Clerk - - -	50 — —	10 — —	60 — —	70 — —
Third Clerk - - -	50 — —	10 — —	60 — —	50 — —
Fourth Clerk - - -	50 — —	—	50 — —	50 — —
Maſter Cooper - -	196 13 6	—	196 13 6	150 — —
Clerk - - - - - -	50 — —	20 — —	70 — —	70 — —
Maſter Brewer - - -	50 — —	—	50 — —	80 — —
Clerk of the Brewhouſe	50 — —	30 — —	80 — —	80 — —
Maſter Miller - - -	60 — —	18 — —	78 — —	100 — —
PLYMOUTH.				
Agent Victualler - -	388 6 5	—	388 6 5	300 — —
Firſt Clerk - - -	50 — —	30 — —	80 — —	100 — —
Second Clerk - - -	50 — —	20 — —	70 — —	80 — —
Third Clerk - - -	50 — —	10 — —	60 — —	70 — —
Fourth Clerk - - -	50 — —	— 15 —	50 15 —	50 — —
Fifth Clerk - - -	50 — —	2 — —	52 — —	50 — —
Store-keeper - - -	93 12 —	—	93 12 —	200 — —
Firſt Clerk - - - -	50 — —	30 — —	80 — —	100 — —
Second Clerk - - -	50 — —	8 — —	58 — —	70 — —
Third Clerk - - -	50 — —	2 — —	52 — —	50 — —
Carried forward - -	11,644 1 10	5,623 — 10	17,267 2 8	21,660 — —

STATIONS.	Net Salaries and Allowances paid by the Public.	Fees and Gratuities paid by Individuals.	TOTAL received at preſent.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward -	11,644 1 10	5,623 — 10	17,267 2 8	21,660 — —
Clerk of the Cheque -	83 17 —	15 18 6	99 15 6	150 — —
Firſt Clerk - -	50 — —	36 — —	86 — —	100 — —
Second Clerk - -	50 — —	8 — —	58 — —	70 — —
Third Clerk - -	50 — —	2 — —	52 — —	50 — —
Clerk of the Cheque's Clerk at the Brewhouſe	45 — —	25 — —	70 — —	80 — —
Maſter Cooper - -	155 4 —	—	155 4 —	150 — —
Clerk - -	50 — —	4 — —	54 — —	70 — —
Maſter Brewer - -	110 — —	5 — —	115 — —	80 — —
Clerk of the Brewhouſe -	45 — —	2 — —	47 — —	80 — —
CHATHAM.				
Agent Victualler - -	214 1 7	—	214 1 7	250 — —
Firſt Clerk - -	50 — —	45 15 —	95 15 —	100 — —
Second Clerk - -	40 — —	25 — —	65 — —	70 — —
Third Clerk - -	40 — —	—	40 — —	50 — —
Store-keeper - -	93 12 —	23 15 —	117 7 —	150 — —
Firſt Clerk - -	50 — —	22 — —	72 — —	80 — —
Second Clerk - -	40 — —	1 — —	41 — —	50 — —
Clerk of the Cheque -	76 — —	23 15 —	99 15 —	130 — —
Clerk - -	50 — —	5 — —	55 — —	50 — —
DOVER.				
Agent Victualler - -	165 — 4	—	165 — 4	200 — —
Store-keeper - -	53 9 6	— 15 9	54 5 3	90 — —
Clerk of the Cheque -	42 10 —	5 4 6	47 14 6	90 — —
Maſter Cooper - -	66 — —	—	66 — —	90 — —
Total Expence to the Public - -	13,263 16 3	5,873 4 7	19,137 — 10	
Incidental Expences at preſent, as in the Appendix, N° 150 - - -	13,867 6 7	Amount of Salaries we recommend in lieu thereof - - -		23,890 — —
Total at preſent - £.	27,131 2 10	The incidental Expences, as explained hereafter, we compute will amount to - - - -		11,167 6 7
		Receiver of the Poundage and Fees - - - -		150 — —
		Should our Recommendation of holding Boards at Deptford be adopted, it will occaſion extraordinary Trouble, and ſome Expence to the Commiſſioners, for which £. 100 *per Annum* ſhould be allowed to each of the Seven Commiſſioners, provided the Boards are held there at leaſt as often as we have propoſed - - - - - - - -		700 — —
		Total in future - - - - £.		35,907 6 7

In

In Conſequence of the Payment of fixed Salaries in lieu of all Allowances whatſoever, the incidental Expences paid by the Public at preſent will be conſiderably reduced hereafter; and ſome further Reduction ariſes from the Removal of the Office from Tower Hill to Somerſet Place.

The following Charges will either be annihilated or very conſiderably diminiſhed:

The ordinary Repair of Buildings.
Rent of Storehouſes and other Premiſſes.
Ground and Quit Rents.
Allowance for Stationary to the Officers of the Out Ports.
Coals and Candles allowed to the Commiſſioners, at £. 80 *per Annum* each.
Travelling Charges, Coach Hire, &c.
Allowance for extra Service.
To the Officers, &c. at the Out Ports, for paying Wages and remitting Money for old Stores.
Lighting the Lamps, cleaning the Office, &c.
Tin and Turnery Ware.

The Amount of the Saving which will be made upon the preceding Articles on a moderate Computation, we eſtimate at about Two thouſand Seven hundred Pounds.

A conſiderable Sum may be added to that Saving under the following Heads:

Land Tax on Salaries and Allowances in Conſequence of what we ſhall mention hereafter.
Stationary, when the ſame ſhall be ſupplied from the Stationary Office.
And Poſtage of Letters, which we recommend to be regulated upon the Principle we have ſtated in our Fifth Report.

We do not eſtimate the Amount of the Three laſt Articles, but deducting the Sum of £. 2,700 from £. 13,867. 6. 7. there will remain £ 11,167. 6. 7. to be added for incidental Charges to the Eſtabliſhment we have propoſed, and exceeds upon the Whole the Sum paid at preſent by the Public £. 8,776. 3. 9.

The Maſter Brewers have an Allowance of 1 *s. per* Ton in London, and 9 *d. per* Ton at the Out Ports, for raiſing the Beer, in doing of which they employ a conſiderable Number of Horſes at their Expence; this Allowance produces to them a Profit and which we have ſo far had in View, as not to propoſe augmenting their Salaries in the ſame Proportion as the reſt of the Eſtabliſhment, becauſe we think it for the Intereſt of the Public that the Brewers ſhould continue to perform that Service in the ſame Manner as at preſent.

The Chairman and Deputy Chairman ſhould have Houſes provided for them by the Public, but no Coals, Candles, Tin, Turnery, &c. nor any Allowance whatever for the ſame, to be made to them: The Secretary ſhould reſide at the Office in London, where Coals and Candles for his Uſe ſhould be allowed.

The Salaries which we have propoſed are intended to be net, free from every Tax whatſoever, and to be paid Quarterly; thoſe of the Commiſſioners are to be conſidered as being in full for Houſe Rent, Coach Hire, and for every other Expence in London; and likewiſe for their Attendance upon the Boards to be held at Deptford at the Times we have recommended; but when the Commiſſioners (not fewer than Two in Number) ſhall viſit the Out Ports by Deputation from the Board, the Expence actually incurred upon every ſuch Viſitation ſhould (as already ſuggeſted) be reimburſed to them, but no more.

In order the more effectually to enforce the Principle of the ſeveral Regulations before mentioned, and alſo to ſecure to the Public that Compenſation which they are entitled to expect, in Conſequence of the additional Charge to which they will be ſubjected by the increaſed Salaries propoſed, we recommend that the Oath of Fidelity, and the Bond, ſhould for all the Purpoſes ſtated in our Fifth Report be taken and executed by every Officer and Clerk in Your Majeſty's Victualling Service, and that they ſhould likewiſe enter into Securities ſimilar to thoſe recommended in that Report.

We muſt moreover recommend the Adoption for the Victualling Eſtabliſhment, of the Regulations contained in the Report to which we have already alluded, with reſpect to ſuch Officers or Clerks as may become ſuperannuated from Age or Infirmities, and be compelled thereby to retire from the Service; but we truſt that an Indulgence like this, dictated by Juſtice and Humanity, will not be abuſed by being granted to Perſons who retire from any other Cauſe than that of Age or of real Infirmity.

We have already reprobated many of the Fees received by Perſons upon this Eſtabliſhment; and which muſt be totally diſcontinued, otherwiſe an improper Connexion between the Contractor and the Receiving Officer, or between him and the ſeveral Clerks who examine and paſs his Accounts, will ſtill ſubſiſt in full Force; and in this Cenſure we include the Fees which are received from Purſers or Agents.

We are perfectly aware that the Abolition of Fees (which are always charged with Uſury upon the Public) at the Time that we recommend an Increaſe of Salaries, may at firſt View have the

Appearance rather of augmenting (although it will certainly tend in its Conſequences greatly to leſſen) the National Expence.

In order however to compenſate to the Public, as far as may be, this additional Expence, we recommend the levying a Poundage Rate of One *per Cent.* upon the Amount of all Bills in Courſe iſſued for this Service, as propoſed in our Fifth Report; and likewiſe Fees upon certain Inſtruments, according to a Table hereunto annexed; ſuch Poundage and Fees to be collected by an Officer appointed ſpecially for that Purpoſe, ſubject to the Regulations contained in our Fifth Report. The ſame Perſon alſo to pay the Contingent Expences incurred upon this Eſtabliſhment; and that for his Services in theſe Reſpects he be allowed a Net Salary of £. 150 *per Annum.*

N° 152.

The Fund which will ariſe from this Poundage and Fees will contribute towards defraying the Increaſe of Salaries before mentioned in Time of Peace, and in Time of War they will yield a full Compenſation.

At the ſame Time that Regulations are eſtabliſhed for the Security and Advantage of the Public, ſome Attention is certainly due to Contractors, and other Individuals, whoſe Convenience it is no leſs the Intereſt than it muſt be the Deſire of Government to promote. We are of Opinion that they ſhould be entitled to receive Bills for any Sums they ſhall think proper, not leſs in Value than £. 200, Fractional Parts excepted: But, in order to prevent the Parties in Queſtion from giving unneceſſary Trouble, we recommend that ſuch Bills be ſubjected to a Stamp Duty of One Shilling each; that the Contractor be entitled to demand a Certificate for all Proviſions or Stores delivered at Deptford or the Out Ports within Three Days after each Delivery; and that Bills be made out for the ſame within Three Days after ſuch Certificates are preſented, unleſs the Commiſſioners of Victualling ſhall ſignify by Letter, ſigned by their Secretary, that they ſee Cauſe to withhold the Bill. The Monies which ſhall be received for Poundage and Fees ſhould be accounted for in the Manner we have already deſcribed; and the Money for the Payment of Salaries, Annuities, and contingent Expences of this Eſtabliſhment, ſhould be included in the Eſtimate of the Ordinary of the Navy, laid Annually before Parliament, and provided for in the Amount voted for that Branch of the National Expence.

The Attendance given at this and at every other Public Office ſhould, we conceive, be regulated and enforced upon the Principles ſtated in our Fifth Report; it being of great Importance that an Uniformity of Practice do prevail in this Reſpect. If however there be not Buſineſs ſufficient to employ the Officers and Clerks from Ten till Four o'Clock, the Remedy is eaſy, and moreover beneficial for the Public; namely, a Reduction of the Eſtabliſhment.

We are of Opinion that the Commiſſioners ſhould aſſemble as a Board whenever ſummoned by the Chairman, or in caſe of his Abſence by the Deputy Chairman for that Purpoſe; becauſe we underſtand that there were no more than Three Board Days in each Week, during the Whole of the laſt War; and which we apprehend muſt have been very inſufficient for the requiſite Examination and Diſpatch of Buſineſs.

The Mode which in our Fifth Report we have ſuggeſted for the Appointment of Clerks we would recommend to be extended to the Victualling Eſtabliſhment; by which Means the Commiſſioners (each having a Right of Nomination in his Turn) would be enabled to introduce Perſons properly qualified for Your Majeſty's Service; and the Clerks ſo introduced would be excited to Emulation and Exertion, by the Proſpect afforded them of ſucceeding to Vacancies in Rotation, according to their Merit.

As to the Number of Clerks, we do not find that they are more than are neceſſary; nor can we form a Judgment what Effect a due and regular Attendance might produce, which we have recommended as well from Motives of Œconomy as of Public Convenience; but if the Number ſhall hereafter appear to be too great, we truſt that a proper Reduction will be made. Here, however, we would not be underſtood to recommend an Eſtabliſhment ſo limited as to be deprived of a ſufficient Number of experienced Perſons in Times of Emergency; ſuch for Inſtance as Preparations for War, and which are in general, ſudden and unforeſeen.—Extra Allowances having heretofore been a Subject of Abuſe, a Reform in this Reſpect becomes expedient: At preſent the Clerks employed, are fully equal to the preparing any Papers or Accounts, which may be required by their Superiors during the regular Official Hours; the Whole of which Time muſt be devoted to the Public Service, without any extra Pay whatſoever, as the Payment of any Allowance to Clerks, for what is improperly called extra Work in Official Hours is an Abuſe, and ſhould not be permitted.

In our preceding Reports we have noticed the Taxes to which Salaries, &c. are liable, a Subject into which we ſhall now enter more fully.

The Duty of Six Pence in the Pound was firſt impoſed by the Act of the 7th of George the Firſt, Chap. 27th; that of One Shilling in the Pound is collected in purſuance of the Act of the 31ſt of George the Second, Chap. 22d; and the Monies ariſing from both were appropriated to the Payment of a Part of the Intereſt of the National Debt. The Origin of the Land Tax upon Salaries, &c. is more ancient; it forms however a Part of an Annual Bill for a general Aſſeſſment of the Land Tax, and is ſubject to ſuch Appropriation as the Wiſdom of Parliament may think fit.

The Two former Duties are uſually, although not always, paid by the Officers and Clerks reſpectively. The Land Tax is generally reimburſed to the Parties, and charged to the Public in the contingent Expences of each Office; but as the Arrangements which we have ſuggeſted in our ſeveral

Reports require that each Salary ſhould be Net, and free from every Deduction whatſoever; it becomes an Object worthy of the Conſideration of the Legiſlature, whether it may not be expedient to relieve from thoſe Taxes altogether the Salaries, &c. of Perſons employed in the Service of Government. The circuitous Manner in which they are at preſent paid, collected, and reimburſed, not only occaſions great Embarraſſment and Delay, but alſo an actual Loſs of at leaſt from Ten to Fifteen *per Cent*, upon the whole Amount, in Conſequence of the Expence of Salaries and Allowances to Receivers, Paymaſters, &c. nor will the Coffers of the Public derive the ſmalleſt ſubſtantial Aid from either.

The Land Tax is liable to another and ſtill more material Objection: Inſtead of becoming an Addition to the Revenue, it is a Tax upon that Revenue for the Benefit of particular Pariſhes or Diſtricts, and which will be greatly augmented if the Arrangements we have propoſed ſhall be adopted, unleſs the Taxes be either aboliſhed or regulated. We apprehend that it never could have been the original Intention, nor is it either juſt or neceſſary, to impoſe a Tax upon the Nation in general, in order to apply any Part of the Produce to the Benefit excluſively of particular Pariſhes or Diſtricts. The Conſolidation of the Whole of the Revenue upon a general Principle, removes an Objection which would otherwiſe occur, of the Sixpenny and Shilling Duty being pledged to a diſtinct or ſeparate Part of the Public Creditors; and if the Pariſhes or Diſtricts who receive at preſent the Benefit ariſing from the Land Tax, upon Salaries, &c. ſhould be aſſeſſed in too great a Proportion towards the general Contribution, after being deprived of ſuch Aid, they may appeal for the Purpoſe of obtaining Redreſs; and the Relief to be granted will then become the Subject of a ſeparate Conſideration.

Should it however not be found convenient to relinquiſh thoſe Taxes altogether, we muſt recommend that the Sum levied be upon no more than the Amount of ſuch Salaries, &c. as they ſtood in the Year 1783; for as we have propoſed an increaſed Salary in lieu of certain Allowances, Fees, and Gratuities, the Public Expence will be increaſed, and Individuals improperly benefited, by ſo much as the Tax upon the Increaſe of the Salary may amount to.

We truſt that we are juſtified in adverting to a Subject of great Magnitude, connected with every Office that we have examined, and which ariſes naturally out of the Inveſtigation. If Parliament in their Wiſdom ſhall think fit to aboliſh the Three Taxes before mentioned, upon Salaries, &c. important Advantages will reſult therefrom; the Payment of every Public Officer, and the Accounts of each Eſtabliſhment relative thereto, will be ſimplified; the Loſs which is ſuſtained at preſent, from the circuitous Manner in which thoſe Taxes are paid, collected, and reimburſed, will be avoided, and a conſiderable Fund will accrue therefrom; whilſt the Arrangement we propoſe is in every Reſpect, and will upon every Occaſion, prove to be founded upon the Principle of real and ſubſtantial Œconomy.

JOHN DICK, (L. S.)
WM MOLLESON, (L. S.)
F. BARING, (L. S.)

Office of Enquiry,
17th April, 1788.

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